



**Ministério da
Fazenda**



Receita Federal

CUSTOMS GUIDE FOR FIFA WORLD CUP 2014

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PRESENTATION

The Customs Guide for FIFA World Cup 2014 has as main objectives to inform and orientate on customs procedures to be adopted in the World Cup 2014. In general terms, the Guide was based on Law No. 12.350, as of 2010 (FIFA World Cup 2014 Law), Decree No. 7578, as of 2011 and the various regulations of the Federal Revenue of Brazil governing the tax and customs measures relating to goods for the events of the World Cup 2014. The Guide also complements standards referred to therein to define terms to be used and procedures to be adopted.

The information and guidelines contained herein are intended for foreign soccer delegations and other entities that will organize and implement events of the FIFA World Cup in 2014 with tax exemptions provided by the mentioned law for their temporary or permanent imports, and especially for their logistics providers and customs brokers regarding customs procedures for imports and exports under cargo status. Also serve to nonresident media professionals in Brazil, bringing in their luggage from abroad professional equipment for media coverage of the events.

The Guide is divided into four sections, with detailed information on the tax treatment and customs procedures to be adopted in respect to accompanied baggage of travellers and cargo intended for the event. Section 1 deals with the baggage of foreign delegations and media professionals and technicians in radio and television nonresidents in the country. Section 2 provides for the import of goods under the temporary admission regime by the sports delegations and other entities entitled to tax benefits granted for the performance of the World Cup 2014. Section 3 deals with cargo not liable to duties and taxes imported by the same entities mentioned in the previous section. Finally, Section 4 provides for rules on the importation of those cargo via international courier companies ("door to door" transport).

Further information can be obtained on the Federal Revenue of Brazil website:

<http://www.receita.fazenda.gov.br/Legislacao/GrandesEventos/default.htm>.

BASIC CUSTOMS LEGISLATION OF FIFA WORLD CUP 2014

- Law No. 12.350, December 20, 2010
- Decree No. 7.578, October 11, 2011
- Decree No. 6.759, February 5, 2009
- Instrução Normativa RFB No. 1.293, September 21, 2012
- Instrução Normativa Ruling RFB No. 1.289, September 4, 2012
- Instrução Normativa RFB No. 1.313, December 28, 2012
- Instrução Normativa Ruling RFB No. 1.361, May 21, 2013
- Instrução Normativa RFB No. 1.412, November 2, 2013
- Instrução Normativa RFB No. 1.385, August 15, 2013
- Instrução Normativa RFB No. 1.059, August 2, 2010
- Instrução Normativa SRF No. 634, March 24, 2006
- Instrução Normativa SRF No. 680, October 2, 2006
- Instrução Normativa SRF No. 611, January 18, 2006
- Instrução Normativa SRF No. 225, October 18, 2002
- Instrução Normativa SRF No. 121, January 11, 2002
- Instrução Normativa SRF No. 28, April 27, 1994

GLOSSARY

ADE - Executive Declaratory Act

ANVISA - National Health Surveillance Agency

APP - Application

CE – Electronic Bill of Lading/Airway Bill

CNPJ - National Register of Legal Persons

CPF – Registry of Individuals (Natural Persons)

DARF – Federal Revenue Tax Collection Document

DBA - Accompanied Baggage Declaration

DBV – Travellers Goods Declaration in paper

DE – Export Declaration

DECEX - Department of Foreign Trade Operations

DI – Import Declaration

DIRE – Import Declaration of Express Consignments (Courier)

DSE – Simplified Export Declaration

DSE eletrônica – Electronic Simplified Export Declaration

DSE formulário - Simplified Export Declaration form

DSI – Simplified Import Declaration

DSI eletrônica – Electronic Simplified Import Declaration

DSI formulário – Simplified Import Declaration form

ECT – Post and Telegraph Company

e-DBV – Electronic Traveller Goods Declaration

GLME – Foreign Goods Release Guide

ICMS - Tax on Circulation of Goods and Services for Interstate Transportation and Communications.

IN RFB - Instrução Normativa of the Federal Revenue of Brazil

IN SRF - Instrução Normativa of the Federal Revenue Secretariat

NCM – Mercosur Common Nomenclature

NIC – Cargo Identification Number

PGS – Joined Documents Generating Program

RAT – Application for Temporary Admission

RFB – Federal Revenue of Brazil

SISCOMEX – Foreign Trade Integrated System

SRF – Federal Revenue Secretariat

TDR – Term of Donation and Receipt

TR – Term of Responsibility

VIGIAGRO – Agro-livestock (Farming) Surveillance International System of the Ministry of Agriculture, Livestock and Food Supply

Summary

SECTION 1

Importation of goods included in accompanied baggage

1.1 – By travellers members of foreign sports delegations	8
1.1.1 - Who they are	8
1.1.2 – Which goods are considered as baggage	8
1.1.3 – Goods subjects to restrictions and conditions	8
1.1.4 – Length of Stay of the Goods	9
1.1.5 - Procedures	9
1.1.5.1 – Personal belongings presented separately	9
1.1.5.1.1 – Return of goods abroad and carry-on values	10
1.1.5.2 – Goods presented collectively by the delegation	10
1.1.5.2.1 – Traveler Goods Paper Declaration (DBV)	10
1.1.5.2.2 – Accompanied Baggage Declaration (DBA)	11
1.1.5.2.3 – Return of goods abroad and carrying of values	12
1.1.5.3 – Medical equipments	12
1.1.5.3.1 – Traveler Goods Declaration in paper (DBV)	12
1.1.5.3.2 – Simplified Import Declaration Form (DSI form)	12
1.1.5.3.3 – Import Declaration (DI) or Electronic Simplified Import Declaration (electronic DSI)	13
1.2 – By media professionals and radio and television technicians, non residents, for media coverage of FIFA World Cup Events	13
1.2.1 – Who they are	13
1.2.2 – Which goods are eligible	13
1.2.3 – Restrictions and conditions	13
1.2.4 – Length of stay of the goods	14
1.2.5 - Procedures	14
1.2.5.1 – Electronic Traveler Goods Declaration (e-DBV)	14
1.2.5.2 – Traveler Goods Declaration in paper (DBV)	14
1.3 – Questions and Answers	14
1.4 – Applicable rules	16

SECTION 2

Importation of cargo with tax suspension for the events related to FIFA World Cup 2014 (temporary admission regime)

2.1 – Who are the beneficiaries of importation with tax suspension	17
2.2 – Which goods are eligible or prohibited	17
2.3 – Restrictions and conditions	18
2.3.1 – Importations made by FIFA Confederations and FIFA foreign Associations members via logistics operators	18
2.4 – Maximum Term	19
2.5 - Procedures	19
2.5.1 - Procedure based upon IN RFB 1293, as of 2012 (exclusive to authorized entities according to IN RFB No.1289, as of 2012)	19
2.5.1.1 – Instrument and intermediation of logistics operator	19
2.5.1.2 – Prerequisite to registration of an Import Declaration (DI) or a Import Simplified Declaration (DSI)	20
2.5.1.3 – Supporting documentation for the Import Declaration (DI) or Import Simplified	

Declaration (DSI)	21
2.5.1.4 - Granting of the regime	21
2.5.1.5 - Warranty waiver for suspended taxes	21
2.5.1.6 – Rejection of the customs regime (appeal, DI cancellation and another order)	22
2.5.1.7 – Delivery of goods to the importer	22
2.5.1.8 - Extinction of the temporary admission of goods brought into the country by means of donation	22
2.5.1.8.1 - Term	23
2.5.1.8.2 - Procedure	23
2.5.2 - Procedure based upon IN RFB No. 1.361, as of 2013	24
2.5.2.1 - Instrument and intermediation of logistics operator	24
2.5.2.2 – Prerequisite to registration of the DI or DSI	24
2.5.2.3 – Supporting documentation for the Import Declaration (DI) or Import Simplified Declaration (DSI)	24
2.5.2.4 – Granting of the regime	25
2.5.2.5 – Warranty waiver for the suspended taxes	25
2.5.2.6 – Rejection of the customs regime (appeal, DI cancellation and another order)	25
2.5.2.7 – Delivery of goods to the importer	25
2.5.2.8 – Extinction of the temporary admission regime	26
2.5.3 – Comparative table of temporary admission based upon IN RFB No. 1.361, of 2013, and No. 1.293, of 2012, with a suspension of the total taxes, in the context of the World Cup 2014.....	26
2.6 – Questions and Answers	28
2.7 – Applicable rules	31

SECTION 3

Importation of cargo with relief from import duties and taxes for the events related to FIFA World Cup 2014 (definitive importation)

3.1 – Who are the beneficiaries of importation with relief from duties and taxes	32
3.2 – Goods to which it applies and prohibitions	32
3.3 – Restrictions and conditions	33
3.3.1 - Importations made by FIFA Confederations and FIFA foreign Associations members (foreign sports delegations) via logistics operator	33
3.4 – Transfer of goods to third parties	34
3.5 - Procedure	34
3.5.1 - Instrument e intermediation of logistics operator	35
3.5.2 – Prerequisite to registration of the Import Declaration (DI) or Electronic Import Simplified Declaration (electronic DSI) in Siscomex	36
3.5.3 - Supporting documentation for the Import Declaration (DI) or Electronic Import Simplified Declaration (electronic DSI)	37
3.5.4 - Rejection of the customs clearance	37
3.5.5 – Delivery of the good to the importer	37
3.6 – Exportation of goods	38
3.7 – Questions and Answers	38
3.8 – Applicable Rules	39

SECTION 4

Importation of cargo with relief from duties and taxes by means of transportation companies of international courier for the events related to FIFA World Cup 2014

4.1 – Who can make use of	40
4.2 – Which goods are eligible or prohibited	40
4.3 – Restrictions and conditions	40
4.4 – Transfer of goods to third parties	41
4.5 - Procedure	42
4.6 – Questions and Answers	43
4.7 – Applicable rules	44

ANNEXES – Forms

1 – Traveler Goods Declaration in paper (DBV)	45
2 – Accompanied Baggage Declaration – Portuguese version (DBA)	47
3 – Accompanied Baggage Declaration – Spanish version (DBA)	49
4 – Accompanied Baggage Declaration – English version (DBA)	51
5 – Instruction Form of the Temporary Admission Customs Regime - Annex II to IN No. 1.293, as of 2012	53
6 – Application Form for Temporary Admission (RAT) - Annex I to IN No. 1.361, 2013	54
7 – Import Simplified Declaration form (DSI form)	55
8 – Instruction for completion of the DSI form	57
9 – Term of Responsibility (TR)	59
10 – Instructions for completion of the TR	61
11 – Export Simplified Declaration form (electronic DSE)	62

SECTION 1

Importation of goods forming part of accompanied baggage

1.1 – By travellers members of foreign sports delegations

1.1.1 – Who are they

Members of sports delegations that will participate in the World Cup 2014 as players, coaches trainers, medical and related personnel, managers and support staff in general.

Guests and media professionals traveling with the delegation should not be considered as members of the delegation. For media professionals, see the explanations in item 1.2 of this section.

The baggage regime does not depend on application for qualification by foreign sports delegation before the Federal Revenue of Brazil (Customs). Foreign FIFA members associations, i.e., foreign soccer teams, are hereby recognized as delegations.

1.1.2 – Which goods are eligible to the baggage regime

New or used goods for personal use, such as garments, sports delegation commons, medical supplies and equipment, cooking utensils, food and other items intended for their activities, including administrative, can be imported under the baggage especial tax regime (RTE).

1.1.3 – Goods subject to restrictions and conditions

Durable goods contained in baggage enter the country under the temporary admission regime, which compels its return abroad or the adoption of other mode of extinction of the regime, such as a donation or destruction.

Pets may only enter Brazil with its international veterinary certificate.

Arms and ammunition may only be imported with the prior approval of the military authorities.

Alcoholic beverages, cigarettes, cigars and tobacco imported as baggage are subject to the following quantitative restrictions, respectively: twelve (12) liters, 10 packs with up to 20 units each; 25 units and 250 grams, per traveler.

Prohibitions on customs clearance under the RTE: goods for trade, drugs and prohibited substances in Brazil, vegetables and their parts and products of animal origin without their required health certificates.

Medical apparatus and utensils for personal use of the traveler are allowed, but the equipment of the healthcare professional may only be imported in accordance with item 1.1.5.3 below.

Goods coming into Brazil unaccompanied by their owners/holders are treated as cargo and cannot be cleared in the form of this section (see Sections 2 and 3).

1.1.4 – Length of stay of the goods

In case of no requirement for an entry visa, the term of the entry visa of the nonresident alien in Brazil, or within ninety (90) days.

1.1.5 - Procedures

1.1.5.1 – Personal effects presented individually

Goods presented on site by any member of the delegation will have the ordinary treatment of goods contained in the baggage of a nonresident traveler. Such goods must be declared by means of the Electronic Traveler Goods Declaration (e-DBA), which can be completed with the use of tablets and smart phones, which APP (Traveler) is available at Apple Store and Play Store. In the case of travellers entering in or exiting from the country by land boundaries, the baggage declaration may also be made by means of the DBA or DBV forms.

Non-resident travellers bringing foreign goods exceeding the overall value of US\$ 3,000.00 (three thousand US dollars) are subject to the mandatory declaration.

The following goods must also be declared, regardless of their individual or aggregate value:

- animal, plant, or parts thereof, products of animal or plant origin, including foods, seeds, veterinary products and pesticides;
- medical devices, in vitro diagnostic products, cleaning products, including equipment and parts, instruments and materials for cosmetic or dental use, or biological materials;
- medications or food of any kind, including vitamins and dietary supplements, other than those for personal use;
- arms and ammunition;
- goods for legal entities;
- goods, except those for personal use (garments, cosmetics, hygiene and cleaning materials, etc.), that will remain in the country (e.g., gifts), in an amount exceeding the exemption limit for the means of transport, i.e.:
 - ✓US\$ 500.00 (five hundred US dollars) or the equivalent in another currency, when the traveler enters the country by air ou sea; or
 - ✓US\$ 300.00 (three hundred US dollars) or the equivalent in another currency, when the traveler enters the country by land, river or lake;
- goods in excess of the following quantitative limits to benefit from the exemption;
 - ✓alcoholic beverages: 12 (twelve) liters, in total;
 - ✓cigarettes: 10 (ten) packs, in total, containing, each, 20 (twenty) units;
 - ✓cigars and cigarillos: 25 (twenty five) units, in total;
 - ✓tobacco: 250 grams, in total;
 - ✓goods not listed in the above four groups:
 - ✕up to 20 (twenty) units, with no more than 10 (ten) identical units, if the unit value is up to US\$ 10.00 (ten US dollars); and
 - ✕up to 20 (twenty) units, with no more than 3 (three) identical units, if the unit value exceeds US\$ 10.00 (ten US dollars); and
- goods intended for trade.

Up to the overall limit of US\$ 3,000.00 (three thousand US dollars), the non-resident traveler is not required to declare his goods, except in the above mentioned cases.

Money in cash carried by the traveler, up to BRL 10.000,00 (ten thousand reais) or the equivalent in other currencies on entry into the country, must also be declared in the e-DBV.

The referred e-DBV can be completed and transmitted electronically even before leaving for Brazil, but upon arrival in the country, the traveler should go the Federal Revenue of Brazil (Customs) to register this declaration statement, in order to regularize the situation of the goods or the carrying of values.

1.1.5.1.1 – Return of the goods abroad and carrying of values

The same e-DBV which serves to support the entry of the nonresident traveler goods will serve to record the return of the goods and carrying of values above BRL 10.000,00 (ten thousand reais) or the equivalent in other currencies at the exit of the country.

For such end, the traveler should inform, at any time, in this electronic document, the date of return abroad and the respective flight number, as well as the carrying values.

The presentation of the goods to the Federal Revenue of Brazil (Customs), in his return abroad, can be performed by any other traveler, i.e., it is not mandatory that the good temporarily admitted is presented to Customs by the same person who brought it to the country. It is also possible that this re-exportation is done by way of customs clearance with the use of an Export Declaration (DE) or Simplified Export Declaration (DSE).

1.1.5.2 – Goods presented collectively by the delegation

These goods can be cleared in two ways.

1.1.5.2.1 – Traveler Goods Declaration in paper (DBV)

Primarily, the assets of the sports delegation presented together shall be declared to the Federal Revenue of Brazil (Customs) by means of a single Traveler Goods Declaration (DBV), in paper, by the person responsible for the delegation's baggage (Article 18-A of IN RFB 1293, as of 2012), via a standard form, which can be obtained at the following link: <http://www.receita.fazenda.gov.br/Legislacao/ins/2013/in13852013.htm> (Single Annex of IN RFB No. 1,385, of August 15, 2013) or Appendix of this Guide.

Note that, in this form, it is possible to declare both medical equipments like any other good of delegation.

In the field "Full Name" (traveller) must be informed the name of the foreign delegation followed by a hyphen and the name of the person responsible for the customs clearance of the baggage. In the field "Number of Passport or Identity Document" should be informed the number of the passport or identity of the responsible for the customs clearance.

The person responsible for the baggage may be one of those that integrate the foreign delegation or a customs agent who presents itself upon the delegation arrival. Any of these people should follow the customs clearance procedure, including physical inspection, until its completion.

Up to US\$ 3,000.00 (three thousand US dollars) or the equivalent in another currency per delegation person, there is a waiver from presenting this declaration. Therefore, for example, a delegation of 40 persons is not required to declare assets comprising their luggage up to the amount of US\$ 120,000.00 (one hundred and twenty US dollars) or its equivalent in another currency.

The dispensation from declaration does not preclude the presentation of goods to Customs control and the presence of the delegation responsible for the baggage to accompany its physical inspection and other acts performed by the Customs officials, and should be able to provide the information whenever requested by the authorities.

The following is also subject to declaration of the goods delegations that bring, regardless of its value:

- arms and ammunition;
- goods intended for legal entities; and
- medical equipment according to the procedure explained in item 1.1.5.3 below.

The import of food, medicines and medical supplies need not be declared, provided it fulfills the requirements of the sanitary control of the Ministry of Agriculture (VIGIAGRO) and the ANVISA.

Durable goods declared as such must return abroad, shall be submitted to the control of the Federal Revenue of Brazil (Customs) in the place of their embarkation abroad, and prior to this event.

Money in cash of the delegation (not to be confused with the personal money of its members) must be declared when their total value exceeds BRL 10.000,00 (ten thousand reais) or the equivalent in other currencies, using the DBV form (it is not possible to use the DBA).

The personal cash of a delegation member must be declared in accordance with item 1.1.5.1 above.

There are quantitative limits for the importation as accompanied baggage of the delegation, namely:

- alcoholic beverages: 12 (twelve) liters;
- cigarettes: 10 (ten) packs, containing 20 (twenty) cigarettes each;
- cigars or cigarillos: 25 (twenty five) units; and
- tobacco: 250 (two hundred and fifty grams).

These limits are multiplied by the number of members of the delegation.

Quantities exceeding these limits may be imported only via ordinary importation regime (liable to the tax exemption) - see Section 3.

1.1.5.2.2 – Accompanied Baggage Declaration (DBA)

Alternatively the DBV, the goods of sports delegations may be nominated jointly by means of the Accompanied Baggage Declaration (DBA) form, which is being phased out, but will be still in force at the time of World Cup 2014. This form can be obtained from the following links, as the corresponding language:

Portuguese:

<http://www.receita.fazenda.gov.br/publico/Legislacao/Ins/2010/INRFB1059/Anexo1INRFB10592010.doc>

Spanish:

<http://www.receita.fazenda.gov.br/publico/Legislacao/Ins/2010/INRFB1059/Anexo2INRFB10592010.doc>

English:

<http://www.receita.fazenda.gov.br/publico/Legislacao/Ins/2010/INRFB1059/Anexo3INRFB10592010.doc>

French:

<http://www.receita.fazenda.gov.br/publico/Legislacao/Ins/2010/INRFB1059/Anexo4INRFB10592010.doc>

The rules set out in item 1.1.5.2.1 above also apply to declarations of goods made via DBA.

1.1.5.2.3 – Return of goods abroad and carrying of values

The same declaration which serves to support the entry of the nonresident traveler goods serve to register the return of the goods.

The carrying of values over BRL 10.000,00 (ten thousand reais) or the equivalent in other currencies at the exit of the country must be declared via e-DBV or another form or DBA DBV.

The submission of the goods to Federal Revenue of Brazil (Customs), in its return abroad, can be performed by any other traveler, i.e., it is not mandatory that the good temporarily admitted is presented to Customs by the same person who brought it to the country. It is also possible that this re-exportation is done by way of customs clearance with the use of an Export Declaration (DE) or a Simplified Export Declaration (DSE).

1.1.5.3 – Medical equipment

Preliminarily, it should be noted that the release of such equipment by the Federal Revenue of Brazil (Customs) depends on the approval by the health authority agency. Sports delegations should seek information from the National Health Surveillance Agency (ANVISA) to learn instances for permission of equipment and comply with the procedures that must be performed prior to their arrival in Brazil. Read and follow the instructions laid down by the referred agency on ANVISA - RDC n ° 2, of 4 January 2013.

Such equipment must be physically kept separate from other goods and be submitted and declared to the Federal Revenue of Brazil (Customs) according to one of the following ways.

1.1.5.3.1 – Traveller Goods Declaration in paper (DBV)

The Traveler Goods Declaration in paper (DBV) is available in the Annex to this Guide and on the following link: <http://www.receita.fazenda.gov.br/Legislacao/ins/2013/in13852013.htm>.

Note that the delegation is not required to list the medical equipment released by ANVISA with the use of Annex II to Resolution ANVISA - RDC No. 2, 2013, provided the delegation presents a copy thereof to the Federal Revenue of Brazil (Customs), with the value information of the equipment in a column next to the quantity column. This exemption does not benefit non-medical equipment, which should be related in DBV, if the delegation is not required to do so under item 1.1.5.2.

1.1.5.3.2 – Simplified Import Declaration (DSI form)

The Simplified Import Declaration (DSI), in paper, is on the link below, and in the Annex to this Guide, called "DSI form".

Instructions on the use of the form are in the Annex to this Guide, entitled "Instructions for Completing the DSI Form".

It should further be signed a Term of Responsibility according to the model set out on link: <http://www.receita.fazenda.gov.br/Legislacao/Ins/2012/in12932012.htm> (Annex III to IN RFB 1293, September 21 , 2012).

The TR form, as well as the use instructions of the Term of Responsibility waiver, can be found in the Annex to this Guide.

Note that the delegation is not required to relate the said medical equipments released by ANVISA through the use of Annex II to Resolution ANVISA - RDC No. 2, 2013, provided that the delegation presents a copy thereof to the Federal Revenue of Brazil (Customs), with the information on the value of the equipment in the column next to the quantity one.

1.1.5.3.3 – Import Declaration (DI) or Simplified Import Declaration (electronic DSI)

In case of importation of goods that will remain permanently in Brazil, clearance must be done through the Import Declaration (DI) or Electronic Simplified Declaration (electronic DSI), registered in the Integrated Foreign Trade System (Siscomex). In this case, the importation will not be considered as baggage (see the instructions in Section 3).

Medical equipment under the temporary admission regime cannot remain in the country, and should be submitted to the Federal Revenue of Brazil (Customs) on the return of the delegation abroad, to write off the responsibility for the temporary admission customs regime. Alternatively, if there is an ANVISA permit, these goods can be imported on a permanent basis.

1.2 – By media professionals and radio and television technicians, nonresidents, for press coverage of FIFAS World Cup Events.

1.2.1 – Who they are

Nonresident journalists, camera operators and technicians for installation, operation and maintenance of radio and television.

1.2.2 – Which goods are eligible

As accompanied baggage, apparatus and equipment can be imported, new or used, of photography, radio and television, such as photo and filming cameras, together with compatible quantities of batteries and accessories; portable devices for recording and reproduction of sound and image, accompanied by compatible quantity the corresponding supporting physical means of the recordings, batteries and accessories appliances; mobile phone; binoculars, hand tools and other objects, including portable computers to perform the professional activity.

1.2.3 – Restrictions and conditions

All the above appliances and equipment, parts and pieces thereof, when integrating the baggage of the professionals mentioned, can only enter the country under the temporary admission regime. This means that they should be re-exported, even if damaged or inoperative by the end of

the concession period of the regime.

Prohibitions: equipments that might interfere with telecommunications in Brazil.

Goods coming to Brazil unaccompanied by their owners/holders, including courier, are treated as cargo and can not be cleared under the special tax regime (concerning baggage).

1.2.4 – Length of stay of the goods

The term of the entry visa in Brazil of the nonresident alien, or within ninety (90) days, in case of no requirement for an entry visa.

1.2.5 - Procedures

There are two possible procedures:

1.2.5.1 – Electronic Traveler Goods Declaration (e-DBV)

These goods for professional should be declared to the Federal Revenue of Brazil (Customs) at the time of arrival in Brazil, by means of the Electronic Traveler Goods Declaration (e-DBV). This declaration can be filled by action of tablets and smart phones, being the APP respective to the Federal Revenue of Brazil (Traveler) available at the Apple Store and Play Store.

The said e-DBV can be prepared and transmitted electronically, even before the shipment to Brazil, but when disembarking here, the traveler should look for the Federal Revenue of Brazil (Customs) to register the declaration, in order to regularize the situation of the goods or carrying of values.

To effect the return of the goods, the traveler should inform in the same e-DBV that instructed their entry (if not dispensed to declare), the date and number of the return flight abroad.

It is noteworthy that, up to the amount of \$ 3,000.00 (three thousand dollars), considered all of the goods in his luggage, or the equivalent in another currency, the traveler is not required to declare to the Federal Revenue of Brazil (Customs).

1.2.5.2 – Traveler Goods Declaration in paper (DBV)

The importation of the goods of this section, that comes in addition to the above procedure, can be cleared by using the Traveler Goods Declaration form (DBV) available in the link: <http://www.receita.fazenda.gov.br / Legislacao/ins/2013/in13852013.htm>, and in the Annex to this Guide.

This form must be submitted in two copies, the first of which should be kept with the traveler and submitted to the Federal Revenue of Brazil (Customs), on the occasion of the return trip abroad for the purposes of termination of the responsibility on the goods admitted in the country.

1.3 – Questions and Answers

1) What are considered medical equipment ?

According to ANVISA, the equipment for use in healthcare with medical, dental, laboratory and

physiotherapy purpose, directly or indirectly used for diagnostics, therapy, rehabilitation and monitoring of humans and also with the purpose of beautifying and aesthetics. They are composed mostly of active medical products, implantable and non-implantable. But also include non-active equipment such as wheelchairs, stretchers, hospital beds, surgical tables, examination chairs, among others.

2) Which products of animal or plant origin require health certificate to be imported in Brazil?

According to the Passenger Guide of the National Commission of Airport Authorities (<http://www.aviacaocivil.gov.br/arquivos/guiadopassageiro>):

- plants and parts thereof require phytosanitary certificate issued by the authority of the country of origin, which must be submitted to the Brazilian control authority at the time of arrival of the traveler in Brazil, as a condition for its release by the Federal Revenue of Brazil (Customs), a condition also applicable to cigars; and
- animal products (like milk, cheese, meat products, honey) require certificate issued by the veterinary authority of the country of origin to be submitted to the Brazilian control authority at the time of arrival of the traveler in Brazil, as a condition for its release by Federal Revenue of Brazil (Customs), a condition that also affects tobacco for hookah containing honey in its composition.

3) What plant products can enter within the passenger's luggage/delegation, for their use and consumption without a health certificate?

Beverages and processed vegetable products, vacuum packaged, canned, pickled and other preservatives, may be imported without a phytosanitary certificate. This includes oils, chocolates, elaborated yerba mate, powder for ice cream and desserts, starch, margarine and cocoa paste, instant coffee, roast and ground coffee, glucose and refined sugar, cigarettes.

4) Media professionals and non-resident technicians can import goods via *courier*?

Yes, since the import tax due is paid (rate of 60% of the value of the goods plus freight and insurance, if any) and the total value of imported goods does not exceed US\$ 3,000.000 (three thousand US dollars). Apart from the import tax, depending on the state of the Federation where the import takes place, it can be charged a sales tax (a state value-added tax on the circulation of goods, which is also payable on the importation of goods, including by individuals).

Only books, periodicals and documents are exempt. The Brazilian law on *courier* does not differentiate goods for ultimate or temporary admission, so that, except for those mentioned cases of exemption, all goods declared to Customs by the courier company are taxed.

It is possible, however, that the courier company is hired to transport the good only up to an airport in Brazil, and the customs clearance and release of the goods by Federal Revenue of Brazil (Customs), in this circumstance, must be performed by the importer or by a customs broker hired for this purpose. In this case, the import may be made under the temporary admission regime pursuant to Section 2 in item 2.5.2.

The customs clearance for temporary admission may be made by way of the Simplified Import Declaration (DSI) form obtained on the link:

<http://www.receita.fazenda.gov.br/publico/Legislacao/Ins/2006/Anexo2INSRF611.doc> or in the Annex to this Guide, where you will also find the relevant instructions for completion.

5) How materials and equipment used by media professionals for journalistic coverage of the FIFA World Cup 2014 events are to be declared to the RFB (Customs), including the press transport vehicles which carry them?

Nonresident media professionals, radio and television technicians and support staff, including the vehicle driver, at the time of arrival in Brazil, shall declare to the IRS all photographic, radio and television appliances and equipment, new or used, by means of the Electronic Traveller Goods Declaration (e-DBV) or the Traveller Goods Declaration in paper (DBV) for admission of the goods in the temporary admission customs regime. (Article 18 of IN RFB No.1293, as of 2012).

The goods of members of the press team can be declared either in a single declaration or in different declarations, according to the responsibility undertaken by each one with regard to the return abroad of the goods temporarily admitted in Brazil.

For example, the expression 'appliances and media equipment' comprises: photographic and filming cameras, accompanied by compatible quantities of batteries and accessories; portable devices for recording and reproduction of sound and image, accompanied by compatible amount of corresponding physical media support of the recordings, mobile studios, including those installed in the towed or self-propelled vehicle, batteries and accessories, cell phone (mobile), binocular, tools and other hand appliances including portable computers for the professional activity performance.

Cases of dispensation from declaration:

- Goods which total value is less than or equal to US\$ 3,000.00 (three thousand dollars of the United States of America) or the equivalent in another currency; and

- The vehicles used by the press organs to transport professional teams such as cars, vans, buses, motor-homes, being also exempted from customs formalities necessary for the customs control of entry into the country of land vehicles, as well as automatically subject to the temporary admission regime, pursuant to Article 90, III, of IN RFB No. 1361, of 2013.

Goods imported in this way, regardless of whether they are dispensed from the submission of a customs declaration according to the above situations, must be presented to the Customs authority (RFB) at the place of entry in Brazil.

Goods subject to be declared, as explained above, should also be submitted to the customs authority at any place of border, port or airport, on the occasion of their return abroad for the purpose of extinction of the tax liability undertaken by the declarant thereon. There is no need that the good returns abroad by the hands of the same declarant at the time of arrival, but it is essential to identify the declaration which corresponds to its regular entry in the country.

1.4 – Applicable rules

IN RFB No. 1.385, of August 15, 2013; IN RFB No. 1.293, of September 21, 2012; IN RFB No. 1.059, of August 2, 2010; and IN SRF No. 611, of January 18, 2006.

SECTION 2

Cargo importation with tax suspension for the events related to FIFA World Cup 2014 (temporary admission regime)

2.1 – Who are the beneficiaries of importation with tax suspension

These imports can be made by (Article No. 1, of IN RFB No. 1.293, of 2012):

- FIFA;
- FIFA subsidiary in Brazil;
- FIFA Confederations;
- FIFA Foreign member associations;
- FIFA Commercial Partners domiciled abroad;
- FIFA Official Broadcaster;
- Service rendering persons domiciled abroad; and
- Individuals and Legal Persons hired by any of the entities mentioned above to take responsibility for logistics or customs clearance.

2.2 – Which goods are liable to the regime or prohibited

The following goods can be imported for used in organizing and holding the events related to the World Cup 2014 (Article No. 4, § 1, of IN RFB 1293, 2012, according to the Article No. 4, § 1, of Law No. 12.350, of 2010):

- technical sports equipment;
- technical equipment for sound and image recording and broadcasting;
- medical equipment;
- technical office equipment; and
- other durable goods, provided that they are directly related to the events.

The goods may be new or used, provided they are durable. The good is considered durable when its useful life exceeds a year. For the purposes of this user guide, useful life is the probable period of duration of the good in the ordinary conditions of use.

According to Article No. 4, of IN RFB No. 1.293, of 2012, the temporary admission regime shall also be applied to the imports of consumables destined exclusively to FIFA Foreign Member Associations (Article 17-A, of IN RFB No. 1.293, of 2012). In this case, the goods actually consumed shall be cleared (nationalization of the goods). Should this customs clearance be done up to December 31, 2015, a tax exemption may be granted. (see Section 3 of this Guide).

Goods used in sports competitions can also be imported temporarily, according to the Instrução Normativa IN RFB No. 1.361, of 2013, which also grants them the suspension of taxes due on importation. However, there are differences between the first and the second mentioned Normative Rulings (Instruções Normativas) concerning customs procedures, as it is explained in subsection 2.5 below.

Moreover, it is noteworthy that, according to IN RFB No. 1.293, of 2012, there are virtually no restrictions on the equipment that can be used in the organization and execution of the events, while the temporary admission made based upon IN RFB No. 1.361, of 2013, is more restricted,

given that the goods used in services rendered or for the production/supply of goods to third parties may only be submitted to the temporary admission regime with the proportional of the taxes due on importation (temporary admission regime for economic use, according to Article 7, of IN RFB No. 1.361, of 2013). For example, temporary admission of vehicles, carrying passengers or cargo, that will circulate on public roads.

2.3 – Restrictions and conditions

This special customs regime can be granted to the import of goods:

- suited to the purposes set forth in Law No. 12.350, of 2010, i.e., for exclusive use in the organization and realization of events related to the World Cup 2014, authorized by FIFA or its subsidiary in Brazil; and
- usable in accordance with the period of stay requested.

In order to use the temporary admission regime laid down in Article No.4, § 1, of IN RFB No. 1.293, 2012, the importer is required to be licensed with the Federal Revenue of Brazil, according to IN RFB No. 1.289, 2012.

Note that persons domiciled abroad, to qualify in conformity with IN RFB No. 1289, 2012, must appoint a representative registered in the Registry of Individuals (CPF) and conduct their own entry in the National Register of Legal Persons (CNPJ) under the provisions of Article 4 of the referred IN RFB.

The requirement for qualification in the form of IN RFB No. 1289, 2012, does not apply to imports under temporary admission regime made on the basis of IN RFB No. 1.361, 2013.

The relation of events and entities entitled to the tax benefits of Law No.12.350, of 2012, is public and is available at:
<http://www.receita.fazenda.gov.br/Legislacao/RegimePessoasHabilitadasParaAsCopas/RelacaodasPJIN1211.htm>.

2.3.1 – Imports made by FIFA Confederations and FIFA Foreign Member Associations via logistic operator

The imports made by FIFA Confederations and FIFA Foreign Member Associations (sports delegations) via a responsible domiciled in Brazil commissioned to carry out the logistics and customs clearance, duly licensed according to IN RFB No. 1.289, 2012) are exempted from:

- the licensing of the contractor domiciled abroad pursuant to IN RFB No. 1.289, 2012 (Article 3, § 2, **in fine**, of Law No. 12.350, 2010; combined with Article 1, sole paragraph, VIII, and Article 2, § 8, I, of IN RFB No. 1.293, 2012);
- the licensing of the contracting party domiciled abroad to operate the Siscomex (Article 2, § 5, II, of IN RFB No. 1.293, 2012).

The licensing of the logistics operator according to IN RFB No. 1.289, 2012, requested using the form contained in its Annex II will be addressed through an Executive Declaratory Act (ADE) issued by the Regional Office of the Federal Revenue of Brazil (DRF) in Rio de Janeiro 2, located in Barra da Tijuca, on the basis of the chapeau of Article 8 of IN RFB No. 1.289, 2012, and pursuant to this Guide.

It should be emphasizes that the logistic operator licensed, in accordance with the above

paragraph, shall only be entitled to the tax exemptions provided for in Article 9 of Law No.12.350, 2010, if it is established as a special purpose company for the development of activities directly related to the realization of the events under that law. Otherwise, the logistics operator can only perform imports with the benefits of this law for the FIFA Confederation or FIFA Foreign Member Association, recipient of the imported goods.

A logistic operator can act for different clients (customers), but customs clearances must be individualized for each contractor. See the instructions in Subsection 2.5.1.

Note that the lack of qualification of FIFA Confederation or FIFA Foreign Member Association, in accordance with IN RFB No. 1.289, 2012, prevents the enjoyment of other benefits (related to domestic taxes) provided for the FIFA Events, imposed by Law No. 12.350, 2010.

2.4 – Maximum Term

There are two hypotheses:

- **Temporary Admission based on IN RFB No. 1.293, 2012** (exclusive for licensed entities in the form of IN RFB No. 1.289, 2012):
 - ✓ the regime can be authorized until 28 June 2016.
- **Temporary Admission based on IN RFB No. 1.361, 2013 (Article 13)**:
 - ✓ for a period of six (6) months, renewable for more six (6) months automatically; or
 - ✓ for the same period laid by the import contract instrument between the beneficiary and the person resident or domiciled abroad, extended for the same period provided therein.

2.5 - Procedures

There are two possible procedures to carry imports under the temporary admission regime: based on IN RFB No. 1.293, 2012; and according to IN RFB No. 1.361, 2013. It should be noted that in the case of goods brought as traveller baggage, there is also a procedure for temporary admission, but not dealt in this section, which considers only imported goods in the cargo condition, i.e., goods transported to Brazil covered by an international consignment. For information on temporary admission of luggage, see Section 1 of this Guide.

In any situation, the Federal Revenue of Brazil (Customs) acts only upon request of the interested party. The mere arrival of a cargo in Brazil does not allow that customs supervision can adopt any measure for its release or delivery to the importer, unless it has already registered a DI or DSI.

The importer can monitor the status of its cargo and the customs clearance progress recorded in Import Declaration (DI) by the *Importador da Receita Federal do Brasil* Application (app) at the *Apple Store* (for *iOS* devices) or *Play Store* (for *Android* devices).

2.5.1 – Procedure based on IN RFB No. 1.293, 2012 (exclusive to licensed entities in the form of IN RFB No. 1289, 2012)

2.5.1.1 - Instrument and intermediation of logistics operator

Based upon this rules, the import under the temporary admission regime allows the use of DI or Electronic DSI in SISCOMEX, as well as DSI form (Article 10 of IN RFB 1293, 2012).

The importation can be done directly by the beneficiary, i.e, with a DI or DSI registered in its own name, since the importer is domiciled in the country, or the importation is carried by means of a logistics operator, who will register the import declaration on its behalf. This intermediation can be held in three different ways:

- import on behalf of third parties (IN SRF No. 225, 2002);
- import under order (IN SRF No. 634, of 2006), solely for the resale of goods; and
- rendering of logistics services.

The first two forms require that the logistics operator contractor is a legal entity established in Brazil and the importation by order is restricted to resale of the goods (therefore, not applicable to the temporary admission regime). In these two cases, the buyer or the ordering party should ask the Federal Revenue of Brazil (Customs), according to IN SRF No. 225, 2002, or IN SRF No. 634, 2006, as applicable, recognition on their contractual relationship with the importer (logistics operator).

The third hypothesis - rendering of logistics services - shall allow, in certain cases, that the contractor of the logistics operator is not established in Brazil.

Imports on behalf or by order may only be made by means of DI, because Siscomex requires the CNPJ number of both importer and buyer/ordering party.

Solely for imports carried out in favor of FIFA Confederation or FIFA Foreign Member Association, it is assumed that these entities need not to be established in Brazil (i.e., do not need to have Temporary Business Base), in which even its logistics operator must be licensed under IN RFB No. 1.289, 2012. In this case, the contracted logistics operator must identify the contractor and their country of domicile, in the field “Supplementary Information” of DI or electronic DSI of Siscomex, or DSI form, as well as its Executive Declaratory Act (ADE) which licensed the operator.

In the case above, the logistics operator should also prove to have a contractual relationship to render logistics services to the entity domiciled abroad, as provided in Article 2, § 8, II, “a”, of IN RFB No. 1.293, 2012 (see the answer to question 9 in this section).

For such evidence, for the purpose of replacing the contract instrument, a statement of the contractor domiciled abroad, addressed to the Federal Revenue of Brazil (Customs), that the logistics operator was hired to provide logistics services and customs clearance services can be used for the purpose of their participation in the World Cup 2014. Note that the relevant documents must be translated into Brazilian Portuguese when done in a foreign language.

2.5.1.2 – A prerequisite to the registration of the Import Declaration (DI) or the Simplified Import Declaration (DSI)

The importer must apply for the regime authorization, by means of the electronic process (e-process), instructing it with the form of Annex II to IN RFB No. 1.293, 2012, also appearing in the Annex to this Guide, and other customs clearance instructive documents (referred to in Subsection 2.5.1.3), prior to the registration of the declaration.

Note that it is possible to digitally submit these documents and others that instruct the import clearance using the Generation Program of Joint Documents (PGS), accordingly to IN RFB No. 1.412, 2013. This facility eliminates the physical presentation of documents in the Federal Revenue of Brazil (Customs). Further information may be obtained at the link:

<http://www.receita.fazenda.gov.br/PessoaFisicaeJuridica/SolicitacaoJuntada/DocumentosDigitais/Default.htm>).

For the purposes of registration of the DI or the DSI, the importer must also comply with the licensing requirements under the rules of Siscomex applicable to each of these instruments.

The licensing requirements for electronic DSI in Siscomex also apply to customs clearances made using DSI in paper form, in which case the respective authorizations will be consigned in the declaration form.

Once accomplished this requirement, the importer may advance customs clearance through the early registration of the DI. That is, the importer DOES NOT need to await the arrival and the storage of the cargo coming from abroad to register his declaration in Siscomex (Article 8 of IN RFB No. 1.293, 2013). It is not possible to anticipate electronic DSI in Siscomex, given its inability to rectification.

The number of the electronic process mentioned above should be consigned into the respective DI ("Attached Process" field), for the purpose of binding between them (Article 17 of IN RFB No. 1.361, 2013), and in the case of DSI (Article 17-B of IN RFB No. 1.293, 2012, it should be informed in the "Supplementary Information" field.

2.5.1.3 – Instruction of the Import Declaration (DI) or Simplified Import Declaration (DSI)

The DI or DSI is accompanied with:

- the bill of lading or the one that replaces it according to the customs legislation (for example: the e-DBV, in case of goods brought as baggage destined to legal entities, according to paragraph 2 of Article 44 of IN RFB No. 1.059, 2010); BUT does not require the presentation of the bill of lading under an Electronic Bill of Lading (CE) in a waterway transportation;
- the packing list, when related to goods packed in volumes;
- the Term of Responsibility, which should consist of the DI itself or electronic DSI of Siscomex, in the "Supplementary Information" field; i.e., separate document is not required (Paragraph 1 of Article 10 of IN RFB No. 1.361, 2013); and in DSI form, it shall be used the TR form, of Annex III to IN RFB No. 1.293, 2012, whose instructions for completion are contained in the Annex to this User Guide – "Instructions for TR completion";
- a power of attorney of the customs broker, if applicable; and
- a proof of contract relationship for the rendering of logistics services, if the importer is the logistics operator.

The commercial invoice and the contract instrument having as its object the imported goods shall not be required: Article 9 and Paragraph 3 of Article 16, both of IN RFB No. 1.293, 2012; and Part II of Paragraph 2 of Article 18 of IN SRF No. 680, 2006.

2.5.1.4 – Grant of the regime

The granting of the regime occurs upon the DI or DSI clearance.

2.5.1.5 – Warranty waiver for the suspended taxes

The Federal Revenue of Brazil (Customs) shall waive the submission of warranty for the suspended taxes provided that the person concerned does the customs clearance by means of a

customs broker or logistics operator authorized to operate in Siscomex (Paragraph 3, of Article 4 combined with the Article 13 of IN RFB No. 1.293, 2012).

2.5.1.6 – Situation of Refusal of the Regime (appeal, DI cancellation and other order)

The importer has the right, within 30 days of the refusal, to appeal to the higher hierarchical authority to that one that rendered the negative decision.

Maintained the refusal, it may be authorized, at the request of the importer, the cancellation of the DI or DSI, which will allow the importer to return the goods abroad or register another DI or DSI in another customs procedure, with the payment of taxes or tax suspension.

2.5.1.7 – Delivery of goods to the importer

The delivery of imported goods to the importer by the depositary will occur after the release of the fiscal authority and shall also be conditioned upon:

- the presentation to the depositary (administrator of the customs premises) of the Release Guide of Foreign Goods without evidence of payment of the ICMS (*Guia de Liberação de Mercadoria Estrangeira sem Comprovação do Recolhimento do ICMS – GLME*), as the ICM Agreement No. 10/81, issued by the treasury authorities of the States of the Federation or by the Federal District; and
- in the case of goods transported in the waterway modal to the:
 - ✓linkage to the Mercante system, by the importer, of the Cargo Identification Number (NIC), shown in the import declaration to the corresponding Electronic Bill of Landing (CE);
 - ✓the non existence of restraint by the ship owner (for non-payment of freight or payment of declared general average contribution), accordingly to Article 40 of IN RFB No. 800, December 27, 2007.

Customs legislation (Article 47 of IN SRF No. 680, 2006) provides several scenarios in which the importer may request the delivery of imported goods before the completion of customs verification (before clearance of the goods), e.g.:

- unavailability of enough physical structure for the storage and inspection of goods at the clearance premises or at other customs facilities nearby; and
- need for complex assembly of the good for the conduction of physical conference.

2.5.1.8 - Termination of the temporary admission of goods imported via donation

Apart from the situations of termination of the temporary admission regime provided for in IN RFB No. 1.361, 2013 (see Subsection 2.5.2.8 in this Guide), the temporary admission, on grounds of IN RFB No.1.293, 2012, allows the extinction of the regime by donation to the following entities, which receive the goods with tax exemption:

- the Federal Government;
- the social welfare charities, approved under Law No. 12.101, of November 27, 2009, provided that the requirements of the Article 14 of Law No. 5.172, of October 25, 1966 and Paragraph 2, of Article 12, of Law No. 9.532, of December 10, 1997 are met;
- legal entities of public law; or
- nonprofit sports entities or other entities, whose social objectives are related to sports practices,

social development, environmental protection or child care provided the requirements of subparagraphs "a" to "g" of Paragraph 2 of Article 12 of Law No. 9.532, December 10, 1997 are met, and that are recognized by the Sports, Social Development and Fight Against Hunger and the Environment Ministries, according to criteria to be defined in rules issued by the respective certification agencies.

The termination of the temporary admission regime by donation should be formalized by means of a clearance for home use (permanent importation), in accordance with the provisions of Article 8 of IN RFB No. 1313, 2013, for those who have the goods permanently and exempt from duties and taxes: the grantees. This import is subject to the prior approval of public health control and environment agencies, among others, depending on the nature of the imported good, and according to the instrument used in Siscomex (DI or electronic DSI) – see the instructions in Section 3 of this guide. The consent given for a good imported under the temporary admission regime does not address the lack of the assent for the purposes of its nationalization. To effect the nationalization of the good, the importer must comply with the conditions required by Siscomex regarding product licensing.

Note also that used goods temporarily admitted must obtain permission from the Department of Foreign Trade (DECEX) for its permanent importation before the beginning of the respective customs clearance.

2.5.1.8.1 – Period

The deadline for making such donations runs until June 28, 2016, that is, 180 (one hundred and eighty) days from the end of 2015 (sections II and III of Article 5 of Law No. 12.350, 2010).

2.5.1.8.2 – Procedure

The importer under temporary admission regime (donor) should formalize the donation to one of the ones likely to receive such donations with exemption by the Donation and Receipt Term – TDR, according to Annex I of IN RFB No. 1.313, 2012.

On this basis, the donee shall formalize a clearance for home use in Siscomex (nationalization clearance of temporary admission), using DI or electronic DSI, after fulfilling the requirements for the licensing of its importation. However, the use of electronic DSI is limited to the total value of up to US\$ 3,000.00 (three thousand United States dollars) of goods declared therein, or the equivalent in another currency (Article 3, II of IN SRF No. 611, 2006).

The donor must obtain from the donee a copy of the extract of the released DI or electronic DSI, and with an original copy of the TDR shall ask the Federal Revenue of Brazil (customs) the termination of the suspension regime by conversion in exemption, in accordance with Article 5 of Law No. 12.350, 2010.

Note that the application referred to above must relate to the goods subject of the request, describing and reporting the number of the temporary admission declaration (DI/electronic DSI), the registration date, and the importer identification number in the CNPJ (Paragraph 1 of Article 8 of IN RFB No. 1.313, 2012).

Another formal aspect to be noted is that the TDR should receive from the donor sequential four digits numbering, starting with "0001", following by a slash ("/") and the two (2) last digits corresponding to the last year of issue.

These procedures should be performed in a Federal Revenue of Brazil (Customs) unit, that performs customs clearances (Customs and Inspectorates, mainly). It is recommended that the donor and the recipient (donee) do so in the same unit, immediately and sequentially, in order to shorten their execution.

2.5.2 – Procedure based on IN RFB No. 1361, 2013

2.5.2.1 – Instrument and intermediation of logistics operator

The import under the temporary admission regime, based on this rules, allows the use of DI and electronic DSI in Siscomex, as well as, in the case of goods for international sporting event, the use of DSI in paper form (Article 47 of IN RFB No. 1361, 2013), according to the model adopted by IN RFB No. 611, 2006, also appearing in the Annex to this Guide.

According to this legislation, the regime of temporary admission may also be granted for the event promoter entity to which the goods are intended for or the legal entity employed to act as responsible for logistics and customs clearance (Article 12 of IN RFB No. 1.361, 2013).

2.5.2.2 – Prerequisite for DI or DSI registration

The importer must apply for authorization of the regime, upon submission of the Application for Temporary Admission (RAT), according to the model in Annex I of IN RFB No. 1.361, 2013, and the Annex to this Guide. For this purpose, the importer shall formalize a process. (Article 16 of IN RFB No. 1361, 2013).

Note that it is possible to present a digital version of this document and others that will instruct the import clearance by the Generation Program Joint Documentation (PGS), in the form of IN RFB No. 1.412, 2013. This facility eliminates the physical presentation of documents in the Federal Revenue of Brazil (Customs). Further information may be obtained at the link: <http://www.receita.fazenda.gov.br/PessoaFisicaeJuridica/SolicitacaoJuntada/DocumentosDigitais/Default.htm>

Once accomplished this requirement, the importer may file an import declaration before the arrival of goods to the country (Paragraph 3 of Article 15 of IN RFB No. 1.361, 2013). This facility is only possible for customs clearances made DI only, taking into account that electronic DSI of Siscomex does not allow rectification.

2.5.2.3 – Instruction of the Import Declaration (DI) or the Simplified Import Declaration (DSI)

DI or DSI is accompanied with

- the bill of lading or the one that replaces it in the form of customs legislation (e.g. e-DBV, in case of goods brought as baggage intended for legal persons (entities), according to Paragraph 2 of Article 44 of IN RFB No. 1.059, 2010); BUT does not require the presentation of the bill of lading in clearances covered up by Electronic Bill of Lading (CE) in the waterway transportation;
- the cargo packing list when related to the goods packed in volumes;
- a copy of the contractual instrument that supports the international operation, when appropriate, that is, when the introduction of the foreign goods into the country results from a contractual relationship with rights and obligations regarding the use of the goods and involving different people;
- the Term of Responsibility that shall be formalized in DI itself or electronic DSI of Siscomex, in

the "Additional Information" field; i.e., separate document is not required (Paragraph 1 of Article 10 of IN RFB No. 1.361, 2013); and in the case of DSI form, a Term of Responsibility with a standard text (set out) must be submitted;

- a power of attorney of the customs broker, if applicable; and
- a proof of contractual relationship for the rendering of logistics services, if the importer is the logistics operator itself (if not already included in the digital file).

The commercial invoice is not required (subparagraph II of paragraph 2 of Article 18 of IN SRF No. 680, 2006).

The Term of Responsibility (TR) to be constituted in the "Supplementary Information" of DI or electronic DSI should meet the following standard text:

" I hereby declare to assume full responsibility for the fulfillment of all obligations arising from the special customs regime of temporary admission to the goods contained in this import declaration, undertaking the commitment to the payment of the total tax amount related to suspended taxes and federal contributions, in case of noncompliance with the rules established for the regime.

This term of responsibility, which is endorsed by the legal responsible for the registration of this import declaration, under mandate with specific clause to subscribe it, is valid until the special customs regime is not terminated and covers the initial concession period and all extension periods eventually obtained."

In the case of DSI form, the above text should be stated in the back of the form and signed by the importer, his agent or legal representative.

2.5.2.4 – Grant of the regime

The grant of the regime occurs upon the clearance of DI, electronic DSI or printed DSI in Siscomex.

2.5.2.5 – Warranty waiver for suspended goods

The Federal Revenue of Brazil (Customs) dispense the presentation of warranty for suspended taxes (subparagraph II of Paragraph 4 of Article 11 of IN RFB No. 1.361, 2013) for goods destined to international sports competitions and exhibitions.

2.5.2.6 – In case of refusal of the regime (appeal, cancellation of DI and another clearance)

In this case, the importer has the right to submit an appeal to the hierarchical superior to the authority that rendered the negative decision, within 10 days of the denial.

Maintained the denial, the cancellation of the DI or DSI may be authorized, which will allow the importer to return the goods abroad or register another DI or DSI in another customs procedure, with the payment of taxes or taxes, as the case may be.

2.5.2.7 – Delivery of goods to the importer

The delivery of goods by the depositary will occur after authorization of the tax authority and shall also be conditional upon:

- presentation to the depositary (administrator of the customs precinct) of the Guide to Release of

Foreign Goods without evidence of payment of ICMS (*Guia de Liberação de Mercadoria Estrangeira sem Comprovação do Recolhimento do ICMS – GLME*), according to ICM Agreement No. 10/81, issued by the treasury authorities of the Federation States or the Federal District; and

•in the case of goods transported in the waterway modal, to:

- ✓linkage to the Mercante system, by the importer, of the Cargo Identification Number (NIC), shown in the import declaration to the corresponding Electronic Bill of Landing (CE);
- ✓the non existence of restraint by the ship owner (for non-payment of freight or payment of declared general average Contribution), accordingly to Article 40 of IN RFB No. 800, December 27, 2007 .

Customs legislation (Article 47 of IN SRF No. 680, 2006) provides several scenarios in which the importer may request the delivery of imported goods before the completion of customs verification (before clearance of the goods), e.g.:

- unavailability of enough physical structure for storage or inspection of goods on the clearance premises or other customs facilities nearby; and
- need for complex assembly of the good to perform its physical verification.

2.5.2.8 – Termination of the temporary admission regime

The extinction of this regime can be carried out under the provisions of Articles 23 to 29, of IN RFB No. 1.361, 2013, by:

- re-exportation, which requires the export registration via Export Declaration (DE) or Simplified Electronic Export Declaration (electronic DSE) in Siscomex, or by a DSE form in some situations (as the case of goods brought by foreign sports teams or intended for them, radio and TV equipment and press in general, according to Article 31, X, combined with Article 4, both of IN RFB No. 611, 2006);
- delivery of the imported goods to the Federal Revenue of Brazil (Customs), free of any expense, since the customs authority agrees to receive them;
- destruction under customs control, at the expense of the beneficiary, being that its eventual waste, if economically usable, must be re-exported or cleared for home use as if it had been imported in the condition it is in (waste);
- transfer to another special customs regime, under IN RFB No.121, 2002; or
- clearance for home use (nationalization of goods).

Note that the goods admitted according to IN RFB No. 1.361, 2013, for the organization and the realization of the events mentioned in Law No. 12.350, 2010, may also be transferred to the same entities referred to in Subsection 2.5.1.8, and by the same procedure laid down therein, in which case the right of the donee to the exemption of the suspended import taxes will be recognized.

2.5.3 – Comparative Table of temporary admissions based on IN RFB No. 1.361, 2013, and No. 1.293, 2012, with total suspension of taxes, in the context of the World Cup 2014

COMPARATIVE TABLE		
Legal Framework	IN RFB No. 1.361, 2013 (Article 2, I)	IN RFB No. 1.293, 2012 (Article 12)

Regime Term	<ul style="list-style-type: none"> •6 months automatically renewable for another six months; or •the timeframe specified in the import contract extendable to the same duration time 	•Until July28, 2016
Contract of Good Temporary Import	It is necessary to prove the relationship of the beneficiary to the event by any document	Exempted
Event Licensing	Licensed by means of ADE RFB No. 4, July 6, 2013	The licensed events are listed at the link: http://www.receita.fazenda.gov.br/Legislacao/RegimePessoasHabilitadasParaAsCopas/RelacaoDasPJIN1211.htm
Importer Licensing	Exempted	Required under IN RFB No. 1.289, 2012
Time for appeal in case of refusal	10 days	30 days
Goods with life cycle lower than a year	Allowed	Allowed only for Foreign Delegations
Durables	New or used, unless they are used to render services or supply/production of goods for others	New or used, since they relate directly to the events provided by Law No. 12.350, 2010.
Consumables	Allowed for consumables in international sports competitions and exhibitions	Only allowed for goods consumed by FIFA Foreign Member Associations, in the events provided by Law No. 12.350, 2010
Term of Responsibility	In the Supplementary Information of Electronic Import Declaration (DI)/or Electronic Simplified Import Declaration (DSI) or Annex to DSI Form – standard text	Annex III to IN No. 1.293, 2012, and Annex to this Guide
Application	RAT – Annex I to IN No. 1.361, 2013	Regime Instruction Form - Annex II to IN No. 1.293, 2012, and Annex to this Guide
Warranty	Exempted	Exemption conditioned to the customs clearance made by a customs broker or logistics operator authorized in Siscomex

2.6 – Questions and Answers

1) Imports under the temporary admission regime are subject to the rules of administrative processing?

The administrative processing follows the rules implemented in Siscomex, according to the instrument used, i.e., an electronic DI or DSI. Therefore, if there is no licensing requirement in electronic DSI, the customs clearance shall continue, even if the same situation in DI contains that requirement. Alternatively, the requirement of administrative treatment in DI will be valid even if in the electronic DSI such requirement does not occur.

In DSI paper form, the fiscal verification follows the current administrative processing for the electronic DSI, in cases described in Article 21 of IN SRF No. 611, 2006, i.e.: the goods subject to sanitary control (ANVISA or VIGIAGRO), environment (IBAMA and CNEN) or security (Brazilian Army and Federal Police) will only be cleared after the release of authorization by the competent body. Any other requirement of administrative treatment outside the health, environmental or security control areas, does not apply to clearances via DSI.

2) How the importer proves the value of goods subject to temporary admission clearance?

In case of application of the procedure described in IN RFB No. 1.293, of 2012, a statement from the importer himself is enough, not requiring, in advance, any document referring to the value of the goods.

However, note that customs verification may, at any time, even after the clearance, set another value for the goods, on the basis of the existing rules on Customs Valuation. In this case, the importer may be required to rectify his declaration and complete the Term of Responsibility.

In case of application of the procedure described in IN RFB No. 1.361, 2013, the declared value shall be based on the value stipulated in the contract (if applicable), or in the commercial invoice, or other document that inform the value of the good (as a *Pro-forma* Invoice). However, note that customs verification may also establish for the goods a different value from that declared by the importer, on the basis of the existing rules on Customs Valuation (e.g., the value of identical or similar goods).

3) Goods owned by a FIFA Business Partner (PCF) entity domiciled abroad may be imported into the regime for temporary admission by that same PCF to fulfill his contract in Brazil?

Yes, in clearances made according to IN RFB No.1.293, 2012, such imports need the licensing of PCF domiciled abroad, according to IN RFB No.1.289, 2012. This procedure requires appointment of an individual inscribed in National Register of Individuals (CPF) so to represent it in Brazil and registration of a commercial property in the National Register of Legal Persons (CNPJ), under the terms of Article 4 of the said IN. This qualification is the only form that PCF has to claim for the tax exemption treatment on permanent imports.

Customs clearance according to IN RFB No. 1.361, 2013, may be done on behalf of the promoter of the event or the logistics operator (pursuant to Article 12, § 1, I and II, of this IN). Where goods are entitled to receive the exemption treatment by Law No. 12.350, 2010 to make permanent importation with tax exemption, the PCF should be authorized as explained above.

4) Goods purchased abroad by a foreign entity operating in Brazil in FIFA Events can be cleared under the temporary admission regime?

Yes. There is no condition related to ownership of the goods to their admittance to the temporary admission regime, nor to be new or used. Both can be an old property of the entity that promotes their imports in Brazil (PCF, FIFA itself, FIFA Foreign Member Association, HBS, etc), as may have been purchased abroad, new or used, exclusively for a current event in Brazil.

5) Goods that become completely exhausted for their use can be submitted under temporary admission?

The procedure described in IN RFB No. 1.293, 2012, only allows the temporary admission of consumables for FIFA Foreign Member Associations (soccer foreign delegations).

The procedure performed based on IN RFB No. 1.361, 2013, allows such admission, but for goods intended for sports competitions and exhibitions, excluding, e.g., goods consumed in conferences, banquets, opening and closing ceremonies, awards, among others. This admission of consumables is very common when the imports for consumption do not have exemptions and the event need to operate with safety stock above estimates of consumption, as in the case of imports of fuel and lubricants for automobile or motorcycle events. At the end of the event, only the goods that were actually consumed (since the due taxes are paid) are cleared for home use, and leftovers subsequently re-exported.

There is no restriction to the importer (at his convenience) clear the goods firstly on temporary admission, according to IN RFB No.1.361, 2013, even though his main expectation (as in the case of motor racing) is the consumption of goods.

Goods for consumption for the events referred to in Law No. 12.350, 2010, can in principle be immediately cleared for consumption, and also enjoy the exemption provided by Article 3 of Law No. 12.350, of 2010 (see Section 3 of this Guide).

6) Goods like shirts, socks, hats, backpacks, jackets, boots, goalkeeper gloves, balls and tennis shoes may fit the concept of durables, pursuant to Law No. 12.350, of 2010?

Yes, since under ordinary conditions of use for which such goods are normally used, their probable lifetime exceeds one year. However, note that under that law, durables with customs unit value less than BRL 5,000.00 (five thousand reais) can also be imported definitely with tax exemption (see Section 3 of this guide).

7) Is it possible, within the term of the temporary admission regime, under IN RFB No. 1.293, of 2012, transfer of goods to another temporary regime, for example, to economic use, in accordance with Article 6 of IN RFB No. 1.361, 2013? If the transfer is applicable, would it be under the provisions of IN SRF No. 121, January 11, 2002?

Yes, subject to the conditions and formalities for framing the regime pursuant to Article 6 of IN RFB No. 1.361, of 2013, it is possible to transfer among regimes, in the form of IN SRF No. 121, 2002.

8) A FIFA Foreign Member Association (soccer team), qualified for the benefits of Law No. 12.350, 2010, according to IN RFB No. 1.289, 2012, loses the possibility to make clearances based on IN RFB No. 1.361, 2013?

No. With the qualification according to IN RFB No. 1.293, of 2012, these teams can operate both based on IN RFB No. 1.293, of 2012, and IN SRF No. 1.361, of 2013, in relation to the temporary

admission. However, in this case, must conform to the requirements and conditions set forth in this IN.

Note that in order to enjoy the import benefits (Articles 3 and 4 of Law No. 12.350, 2013), FIFA Foreign Member Association does not need to be licensed if importing or re-exporting via a licensed logistics operator.

9) What procedures must be followed by FIFA Confederations and FIFA Foreign Member Association, not empowered according to IN RFB No. 1.289, 2012, to contract an individual or legal person as responsible for the logistics or the customs clearance?

Aside from the requirement of licensing logistics operator according to IN RFB No. 1.289, of 2012, which must be requested by FIFA or FIFA Subsidiary in Brazil, pursuant to its Article 8, there is no procedure of the Federal Revenue of Brazil (Customs) for this contract, but only elements that derive from civil legislation.

Under this legislation, the contractor (logistics operator) shall demonstrate a contractual relationship with the entity mentioned in the question; that the person who represents the logistics operator has the power and mandate to do so; also that the instrument evidencing the contractual relationship specifying the services this question take care.

Thus, the contracted logistics operator must prove that condition before the Federal Revenue of Brazil (Customs), upon application which qualifies him as a logistics operator, responsible person or legal representative, and qualifies the foreign entity that contracted him and its representative, as well as the object of the contract, presenting the following documents:

- By the logistics operator:
 - copies of the social contract, statute, and other foundational documents of the legal entity and acts of investiture acts of their legal responsible (initialed by the applicant);
 - copies of the ID of the persons signing the application for the Federal Revenue of Brazil (Customs) and the contract with the foreign entity (initialed by the applicant);
 - power of attorney for the representatives who signed the application and the contract, if applicable, with powers to perform these acts;
 - copy of the instrument of contract or statement of the foreign entity that the logistics operator is hired to perform services for the World Cup 2014, and, if in a foreign language, a certified translation in Brazil.

- By the foreign entity contractor:
 - Copy of the identity document of the person signing the contract or the statement of the existence of the contract, with its signature;
 - Copy of the social contracts, statutes and other foundational documents of the foreign entity and acts of investiture of their legal responsible;
 - Copy of the power of attorney for the representative signed by the responsible person, if applicable; and
 - Certified translations in Brazil of the social contract, statutes and other foundational documents, the power of attorney and the identity document of the signer, if applicable when document originals are in a foreign language.

The application shall also list all documents and copies of supporting documents, inform the number of pages of each record, and consign that they all correspond to the truth of the facts and initial all leaves.

10) A good temporarily admitted to be used in FIFA events may have denied the consent for its nationalization?

Yes. The requirements for approval of a definitive permanence of a good in the country may be more stringent than those applied at the time of admission for temporary use in FIFA event.

11) A new product temporarily admitted will need approval of DECEX (Foreign Trade Department) for its nationalization (since it will be then a used product)?

In this case, Secex advises that, as to goods admitted for economic use, to this import clearance the condition of "used" should not be informed (SECEX Ordinance No. 23, July 14, 2011, Article 43, § 4, I), and the importer, in "Additional Information" field of DI, should assign: "operation exempted from licensing, in accordance with SECEX Ordinance No. 2, 2011".

12) Is it necessary that the good under temporary admission regime be transferred to the donor before being nationalized?

No. The clearance for home use (nationalization) shall be done as described in the Donation and Receipt Term, according to IN RFB No. 1.313, 2012.

13) Besides donation, pursuant to Article 5 of Law No. 12.350, 2010, are there other forms of termination of temporary admissions?

Yes. There are accepted forms and customs legislation already ruled by IN RFB No. 1.361, 2013, as explained in subsection 2.5.2.8 of this Guide.

14) Which value shall be declared in nationalization customs clearance?

It should be informed the estimated value of the good at the time of donation, based on its market value.

15) Goods temporarily admitted in Brazil (by clearance based on DI, Electronic DSI or DSI paper form) may be re-exported via e-DBV, DBV or DBA?

No. The re-exportation clearance shall be made using a DE, an electronic DSE, or a DSE paper form. The re-export clearance using printed DSE can be performed in international passenger airport terminals. The person concerned should apply this procedure to the Federal Revenue of Brazil (Customs) prior to boarding, for which we recommend at least four hours before that event.

2.7 – Applicable Rules

Instrução Normativas RFB No. 800, December 27, 2007; No. 1.293, September 21, 2012; No. 1.313, December 28, 2012, and Instrução Normativa RFB No. 1.361, May 21, 2013;

SECTION 3

Importation of cargo with tax exemption for the events related to FIFA World Cup 2014 (final import)

3.1 – Who are the beneficiaries of imports with tax exemption?

These imports may be performed by: (art. 1º of IN RFB nº 1.293/2012)

- . FIFA
- . FIFA Subsidiary in Brazil;
- . FIFA Confederations;
- . FIFA Foreign Member Associations;
- . FIFA Business Partners domiciled abroad;
- . FIFA Broadcasting Source;
- . FIFA Service Providers domiciled abroad; and
- . the individual or legal person contracted by any of the above entities as responsible for logistics or customs clearance (Article 1, sole paragraph, VIII).

3.2 - Goods to which it applies and prohibitions

Any type of goods (new or used) utilized in the organization and implementation of events related to the World Cup 2014 may be imported with tax exemption, EXCEPT the goods defined as "durables" by Law No. 12.350, of 2013, whose value exceeds BRL 5.000,00 (five thousand reais), that may be imported under the temporary admission regime (see Section 2 of this Guide).

Durables, according to item XIII of Article 2 of Law No. 12.350, of 2010, are those goods whose "useful life" exceeds one (1) year.

For the purpose of this Guide, "useful life" means the likely duration of a good under normal conditions of use.

The aforementioned amount should be considered to be the unit value of the goods, meaning the customs value by "statistical unit of measure." In general, the customs value corresponds to the price of the goods plus freight and insurance costs incurred in importation.

The statistical unit of measure is automatically informed in Siscomex when NCM field, in "Ficha Mercadoria", is filled.

It is emphasized that the indication of different statistical unit of measure from that contained in SISCOMEX for the corresponding merchandise code in the Mercosur Common Nomenclature (NCM) constitutes an infraction, punishable by a fine of 1% (one percent) of the value of the goods, and not less than BRL 500.00 (five hundred reais) (Article. 84, II Provisional Measure No. 2.158-35 of August 24, 2001).

There are no restrictions on the type and quantity of goods that can be imported, provided they are used for the purposes stated in the chapeau of Article 3 of Law No. 12.350, of 2010: use or consumption only in the organization and implementation of events officially organized, registered, sponsored or endorsed by FIFA, by FIFA Subsidiary in Brazil, by the Brazilian Organizing Committee Ltda. (LOC) or by the Brazilian Soccer Confederation (CBF). It should be stressed, though, that there are prohibitions and restrictions on health protection, public safety and the

environment that restricts, for example, the import of food without proper international health certificate or medical supplies without the permission of ANVISA. For more information consult the Agro-Livestock (Farming) Monitoring System (VIGIAGRO) and the National Health Surveillance Agency (ANVISA).

3.3 – Restrictions and Conditions

In order to use the benefit, an importer should be qualified before the Federal Revenue of Brazil (Customs) under the provisions of IN RFB No. 1289, of 2012. Moreover, considering that the importation clearances with tax exemption can only be performed in Siscomex, the importer must also be authorized to operate this system, according to the procedures laid down in IN RFB No. 1288, of 2012.

For qualification according to IN RFB No. 1289, of 2012, those domiciled abroad must indicate a representative inscribed in the Registry of Individuals (CPF) and make their inscription in the National Register of Legal Persons (CNPJ), according to the provisions of Article 4 of that IN.

The conditions for eligibility for tax exemption are:

- Import of goods or merchandise for use or consumption only in the organization or in the event authorized by FIFA or the Subsidiary Cup in Brazil; and
- submission to the Internal Revenue Service of Brazil (customs), prior to customs clearance, of detailed list of goods to be imported with the following information (Article.10, § 2 of Decree No. 7.578, of 2011):
 - ✓ tariff classification of the goods;
 - ✓ indication of the unit value of the goods; and
 - ✓ quantity and final destination of the goods.

3.3.1 - Imports by FIFA Confederations and by FIFA Foreign Member Association (foreign sports delegations) via logistics operator

The imports by FIFA Confederations and by FIFA Foreign Member Associations (sports delegations) via a responsible domiciled in Brazil contracted to carry out the logistics and customs clearance, duly qualified in the form of IN RFB No. 1289/2012, exempts:

- . the qualification of the contractor domiciled abroad according to IN RFB No. 1289, 2012 (Article 3, § 2, *in fine*, of Law No. 12.350, 2010, combined with Article 1, sole paragraph, subparagraph VIII, and Article 2, § 8, I, IN RFB 1293, 2012);
- . the qualification of the contractor domiciled abroad to operate in Siscomex (Art. 2, § 5, II IN RFB No. 1293/2012).

The qualification of the logistics operator according to IN RFB No. 1289, as of 2012, applied with the use of the form contained in its Annex II, will be performed by the issuance of an Executive Declaratory Act (ADE) by the local Federal Revenue (DRF2) in Rio de Janeiro - Barra da Tijuca, on the basis of the chapeau of Article 8 of IN RFB No. 1289, of 2012, and in accordance with this Guide.

It should be stressed that the logistics operator qualified according to the above paragraph shall only be entitled to tax exemptions provided in Article 9 of Law No. 12.350, of 2010, if it is set up as a company for the special purpose of development of activities directly related to the events under this law. Otherwise, the logistics operator can only perform imports with the benefits of this law for the FIFA Confederation or FIFA Foreign Member Association, recipient of the imported goods.

A logistics operator can act for different customers, but customs clearance must be individualized for each contractor. See the guidelines of subsection 3.5 below.

Note that the lack of qualification of FIFA Confederation or FIFA Foreign Member Association, according to IN RFB No. 1289, of 2012, prevents the fruition of the other benefits (relative to domestic taxation) provided for FIFA Events, set forth by Law No. 12.350, of 2010.

3.4 - Transfer of goods to third parties

Within five (5) years from the registration of the import declaration, durable goods having a unit value up to BRL 5.000,00 imported with relief from duties and taxes cannot be transferred to third parties without the payment of due taxes on importation, except in the case of transfer, by means of donation, to a person awarded by tax exemption under the provisions of Article 5 of Law No. 12.350, of 2010, namely:

- . the Federal Government or other legal entity governed by public law;
- . social welfare charities, approved under the provisions of Law No. 12.101, November 27, 2009, provided that the requirements of Article. 14 of Law No. 5.172, October 25, 1966, and Paragraph 2 of Article 12 of Law No. 9.532, December 10, 1997, are met;
- . non-profit sports entities or other entities whose social objects are related to sports, social development, environmental protection or child care provided that the requirements of subparagraphs “a” to “g” of Paragraph 2 of Article 12 of Law No. 9.532, December 10, 1997, are met.

In case this transfer to different person from the above mentioned occurs, the values of the exempted taxes on importation shall be paid with the following proportional reductions due to the depreciation of the value of the goods resulting from the passage of time (Article 124 and 126 of the Decree No. 6759, of 2009):

- . up to twelve months: 0%;
- . more than twelve and up to twenty-four months: 25%;
- . more than twenty-four and up to thirty-six months: 50%;
- . more than thirty-six and up to forty eight months: 75%; and
- . more than forty-eight and up to sixty months: 90%.

After five years, the transfer of such goods is exempt from taxation.

Under any circumstance referred to in this subsection, the event must be reported to the Federal Revenue of Brazil (Customs), in order that the transfer of the beneficiary of the tax exemption or the extinction of the tax benefit (in case of payment of taxes) can be endorsed on the corresponding import declaration, or in the process. This notification shall be made by the importer, the good and its original import declaration shall be identified, and in case of transfer to a third party with the same tax benefit, the Term of Donation and Receipt (TDR), referred to in Article 8, I of IN RFB 1313, of 2012, should also be joined; and in case of payment of taxes (extinction of benefit), the TDR is dispensed, but the joining of the corresponding Federal Revenue Tax Collection Document (DARF) paid by the importer are required. –

3.5 – Procedures

Importation under the exemption benefit provided for in Article 3 of Law No. 12,350, 2010, will observe the procedural rite of IN RFB No. 1293, 2012. Alternatively, the general rules for the

import customs clearance of IN SRF No. 680, of 2006, and IN RFB 611, 2006, regarding the use of electronic DSI in SISCOMEX, shall be applied.

It is noteworthy that the Federal Revenue of Brazil (Customs) acts only upon request of the person concerned. The mere arrival of a cargo in Brazil does not permit Customs supervision adopt any measure for its clearance without the register, by the importer, of an electronic DI or DSI indicating the desired customs procedure (warehousing, re-exportation, home use, temporary admission, among others).

For imports cleared by DI, the importer can monitor the status of the cargo and the evolution of customs clearance via the Federal Revenue of Brazil "importer" App in Apple Store (for iOS devices) or Play Store (for Android devices).

3.5.1 - Instrument and logistics operator intermediation

Imports for home use with the exemption provided for in Article 3 of Law No. 12.350, of 2010, requires customs clearance in Siscomex (Article 7 of IN RFB No. 1313, of 2012).

Customs clearance for import of goods with tax exemption can be carried out based on the Import Declaration (DI), or electronic Simplified Import Declaration (electronic DSI) - Article 10 of IN RFB 1293, of 2012. However, it is NOT possible to use electronic DSI:

- . for imports over US\$3,000.00 (three thousand US dollars) or the equivalent in another currency (item II of Article 3 of IN RFB No. 611, of 2006);
- . imports “made to order” or “by account and order of third parties”, according to IN SRF No. 634, of 2006 and 225, of 2002, respectively, only admit formalization by DI, and can only be performed if the buyer is established in Brazil (since Siscomex requires the CNPJ number of both the importer and the purchaser).

The import can be made directly by the beneficiary, ie, with the DI or electronic DSI registered in his own name, or intermediated by a logistics operator, who will register the import declaration on his behalf. This intermediation can be held in three different forms:

- . import by account and order of third parties (IN SRF No. 225, 2002);
- . import by order (SRF No. 634/2006), only for the resale of goods; and
- . logistics rendering of services.

The first two forms require the logistics operator contractor to be a legal entity established in Brazil, and the import by order is restricted to goods for resale. In these two cases, the buyer or requester should ask the Federal Revenue of Brazil, according to IN SRF No. 225, 2002, or IN SRF No. 634, 2006, the recognition of their contractual relationship with the importer (logistics operator).

The third form – logistics rendering of services – may allow, in certain cases, that the contractor is not established in Brazil.

Imports by account and order of third parties or by order may only be made via DI, because Siscomex requires both the CNPJ number of the importer and the buyer/ordering party.

Solely for imports made for the benefit of FIFA or FIFA Foreign Member Association, it is assumed that these entities do not need to be established in Brazil (i.e., do not need to have a Temporary Business Base), thus its logistics operator must be authorized according to IN RFB No. 1289, 2012. In this case, the contracted logistics operator must indicate the contractor and his home country in the “Supplementary Information” field of the DI or electronic DSI in Siscomex, as well as its

Executive Declaratory Act (ADE), which qualified the operator.

The logistics operator, in the above case, should also prove, in the course of customs clearance, to have contractual relationship to render logistics services to the entity domiciled abroad, as provided for in Article 2, § 8, II, "a" of IN RFB No. 1293, of 2012 (see answer to question 9 in Section 2 of this Guide).

For such proof, a statement of the contractor domiciled abroad, addressed to the Federal Revenue of Brazil, that the logistics operator was contracted to render logistics services and customs clearance for the purpose of his participation in the World Cup 2014, can be used in replacement of the instrument of contract. Notice that the relevant documents must be translated into Portuguese, when written in another language.

3.5.2 - Prerequisite to the register of the Import Declaration (DI) or Electronic Simplified Import Declaration (electronic DSI) in SISCOMEX

This exemption is conditional upon the submission to the Federal Revenue of Brazil (Customs), prior to the register of DI or electronic DSI, of a detailed list of goods to be imported containing the following information (Article 10, § 2 of Decree No. 7.578, of 2011):

- . the tariff classification of the goods;
- . indication of the unit value of the goods; and
- . quantity and destination of goods.

This list should be presented to the Federal Revenue of Brazil (Customs) unit where the customs clearance will take place.

Note that it is possible to produce this document and others that form part of the import clearance via Joined Document Generation Program (PGS), according to IN RFB No. 1412/2013. This procedure eliminates the physical presentation of documents in the Federal Revenue of Brazil (Customs).

For digital delivery of documents by the PGS, the person concerned, observing the terms of the Articles Nos. 4 and 5 of IN RFB 1412, of 2013, must request a digital dossier service in the RFB unit where the customs clearance will take place, upon submission of the electronic form called "Request for Service Digital Dossier". Further information on the digital delivery of documents can be found in link:

<http://www.receita.fazenda.gov.br/PessoaFisicaeJuridica/SolicitacaoJuntada/Documentos>

To register the DI or electronic DSI, the importer must comply with the licensing requirements under the rules of Siscomex for each of these instruments, remembering that it is not possible to use the electronic DSI for imports with values above US\$ 3,000.00 or the equivalent in another currency.

Once this requirement is accomplished, the importer advance the customs clearance process forward, by the early register of DI, i.e., the importer must NOT wait for the arrival and storage of cargo coming from overseas to register its declaration in Siscomex (Article 8 of IN RFB No. 1293, 2013). However, it is not possible the early registration of electronic DSI on SISCOMEX, given its inability to rectification.

3.5.3 - Import Declaration (DI) or Electronic Simplified Import Declaration (electronic DSI)

It is part of the DI or electronic DSI:

- . bill of lading or the one that replaces it in conformity with customs legislation (eg. e-DBV, in case of goods brought as baggage addressed to legal entities, according to § 2 of Article 44 of IN RFB No. 1.059, of 2010);
- . packing list, in case of goods in volumes;
- . power of attorney of the customs broker, if applicable (if not already included in the digital dossier); and
- . proof of contractual relationship for the rendering of logistics services, if the importer is the logistics operator itself (if not already included in the digital dossier).

The invoice will not be required to accompany the DI (Article 9 of IN RFB 1293, of 2012).

The bill of lading will not be required in customs clearance covered by Electronic Bill of Lading (CE) in waterway transportation, transported by own means (livestock) or hand delivery modes.

3.5.4 - In case of refusal of customs clearance

Should the recognition of the exemption does not occur, the delivery of the goods shall be conditioned to the taxes due on importation. If the importer does not agree with the payment, he may submit a statement of disagreement to the Federal Revenue of Brazil (Customs), and the issuance of an infraction notice will take place subsequently. The release of the goods object of the infraction notice will depend on the payment of taxes or presentation of warranty, as provided in Portaria MF No. 389, of 1976.

3.5.5 - Delivery of the goods to the importer

The delivery of the goods shall be arranged by the importer with the company responsible for their customs warehousing. The company will deliver only after authorization by the fiscal authority and shall also be conditional upon:

- . the presentation to the depositary of the Guide for Foreign Merchandise Release without proof of payment of ICMS (GLME) in conformity with the ICM Agreement No. 10/1981, issued by the treasury authorities of the Federation States or the Federal District, and
- . in the case of goods transported in the waterway transport modal, to:
 - linkage in the Mercante system, by the importer, of the Cargo Identifier Number (NIC) shown in the import declaration to the corresponding Electronic Bill of Lading (CE);
 - lack of restraint by the owner (for non-payment of freight or payment of declared general average contribution) as set forth by Article 40 of IN RFB No. 800, December 27, 2007.

Customs legislation (Article 47 of IN SRF No. 680, of 2006) provides for several cases in which the importer may request the delivery of imported goods before the completion of customs verification (before the clearance of the goods), eg:

- . unavailability of enough physical structure for storage or inspection of goods on the premises of the clearance precinct or other customs facilities nearby; and
- . need for complex assembly of merchandise for the performance of the physical verification.

3.6 – Exportation of goods

The goods imported in accordance with this section, or purchased on the domestic market, may be exported at any time. And these goods may be cleared by means of:

- . postal consignment – case in which the customs procedures are fully paid by the Post and Telegraph Company (ECT) - if the value of exported goods does not exceed US\$ 1,000.00 (one thousand United States dollars) or the equivalent in other currency, provided that the consignment is taken without currency hedging ;
- . Simplified Export Declaration form (DSE Form), if the value of exported goods does not exceed US\$ 1,000.00 (one thousand United States dollars) or the equivalent in another currency, and provided that the consignment is taken without exchange coverage;
- . as accompanied baggage, if the value of goods is up to US\$ 2,000.00 (two thousand United States dollars) or the equivalent in another currency;
- . transport courier company if the value does not exceed US\$ 5,000.00 (five thousand United States dollars) or the equivalent in another currency, and provided that the consignment is taken without exchange coverage;
- . electronic Simplified Export Declaration (electronic DSE), registered in Siscomex by the exporter or its logistics operator, if the value of the goods does not exceed US\$ 50,000.00 (fifty thousand United States dollars) or its equivalent in another currency;
- . Export Declaration (DE), registered in Siscomex by the exporter or its logistics operator, regardless of the value.

It is noted that the customs clearances made by declaration registered in Siscomex require that the person who registers the declaration must be established in Brazil and must be qualified to operate such system.

3.7 – Questions and answers

1) What procedures should be adopted by FIFA Confederation and FIFA Foreign Member Association, not authorized according to IN RFB No. 1289/2012 to contract an individual or legal person responsible for the logistics or the customs clearance?

Apart from the requirement of qualifying logistics operator in the form of IN RFB No. 1289, of 2012, which must be requested by FIFA or FIFA Subsidiary in Brazil according to Article 8, there is no procedure of the Secretariat of the Federal Revenue of Brazil (customs) for this procurement, but only elements arising from civil law.

Under this legislation, the contractor (logistics operator) shall demonstrate a contractual relationship with the entity mentioned in this question; that the person who represents the logistics operator has the power or mandate to do so; and the instrument evidencing the contractual relationship specifying the services that handles this question.

Thus, the person who presents himself as a hired logistics operator must prove such condition before the Federal Revenue of Brazil (Customs), upon application which qualifies himself as a logistics operator, his responsible person or legal representative, and qualifies the foreign entity that hired him and its representative, as well as the object of the contract, provided the following:

- . By the logistics operator:
 - Copies of the social contract, statute and other foundational documents of the legal entity and acts of investiture of their legal responsible person (initialed by the applicant);
 - Copies of the IDs of the persons who sign the application for the Federal Revenue of Brazil

(Customs) and the contract with the foreign entity (initialed by applicant);

- Power of attorney for the representatives who signed the application and the contract, if applicable, with powers to perform these acts;
- Copy of the instrument of contract or statement of foreign entity that the logistics operator lies contracted to render services for the World Cup 2014, and, if it is in a foreign language, a certified translation in Brazil.

. By the contractor foreign entity:

- Copy of the ID of the person who signs the contract or statement of the existence of a contract with his signature;
- Copy of the social contract, statute and other foundational documents of the foreign entity and acts of investiture of its legal responsible person;
- Copy of power of attorney for the representative who signed by the responsible person, if applicable; and
- Certified translations in Brazil of the social contract, statutes and other foundational documents, the power of attorney and the ID of the signer, if applicable, if the original documents are in a foreign language.

The application shall list all documents and copies of documents, number of pages for each document, assign that all facts correspond to the truth and all pages should be initialed.

2) The donation of durable goods, imported with exemption, for legal person referred to in Article 5 of Law No. 12.350, of 2010, requires nationalization clearance, as occurs with the donation of imported goods under temporary admission?

No. The goods imported with exemption are nationalized since its clearance. So there is no need for a new customs clearance, but the donor must notify the Federal Revenue of Brazil (Customs) unit about the donation, and join the TDR referred to in Article 8, I, of IN RFB No. 1313, 2012, for the purpose of registration of the transfer of the beneficiary of the exemption in its import declaration or in the respective process.

3) The transfer of durable goods, imported with exemption, for a legal entity referred to in Article 5 of Law No. 12.350, 2010, requires nationalization clearance as occurs with the donation of imported goods under temporary admission?

No. It is required the payment of the taxes due and the presentation of the corresponding Federal Revenue Tax Collection Document (DARF), and the identification of the goods object of the tax payment and the corresponding DI/DSI addition or by which it was cleared, upon notice to the unit of Federal Revenue of Brazil (customs) that performed the customs clearance, in order to make the annotation in its import declaration or the respective process the extinction of the tax benefit. The lack of communication may lead to ex-officio assessments with addition of arrears surcharges, within supervisory actions by the Federal Revenue of Brazil (customs).

3.8 – State rules

Instrução Normativas RFB No. 1.313, December 28, 2012; No.1.293, September 21, 2012; and Instrução Normativa SRF No. 680, October 2, 2006 and No. 611, January 18, 2006.

SECTION 4

Import of cargo with tax exemption via international *courier* transport companies for the events related to the FIFA World Cup 2014

4.1 – Who can use it

These imports can be performed by (§ 2º of art. 3º of Law No. 12.350, 2010):

- FIFA;
- FIFA Subsidiary in Brazil;
- FIFA Confederations;
- FIFA Foreign Member Associations (sports delegations);
- FIFA Business Partners domiciled abroad;
- FIFA Broadcasting Source; and
- FIFA Service Providers domiciled abroad.

4.2 – Which goods are subject or prohibited

Any type of goods used in the organization and implementation of the events related to the World Cup 2014 can be imported. However, it is not permissible to import into this form:

- Alcoholic beverages;
- Tobacco and tobacco products;
- Weapons and ammunition;
- Currency; and
- Goods intended for trade or manufacture.

Imports of goods whose value exceeds US\$ 3,000.00 (three thousand US dollars), or the equivalent in another currency, cannot be cleared as *courier*. The goods can be cleared as cargo, according to Sections 2 or 3 of this Guide, depending on whether is temporary admission or import with tax exemption, respectively.

For the purposes of calculating the value above (customs value), it should be considered the value of the imported goods plus the value paid (or payable) by the addressee to the *courier* company for the transport to his/her address in Brazil and, if hired, the value of international transport insurance paid (or payable) by the addressee. The above costs incurred by the addresser (included on the goods price) are not added to the customs value.

4.3 – Restrictions and conditions

In order to use the benefit provided for in Article 3 of Law No. 12.350, 2010, it is required the licensing of the addressee of imported goods before the Federal Revenue of Brazil (Customs), in the terms of IN RFB No. 1.289, 2012.

It is noteworthy that the ones domiciled abroad need to indicate a representative inscribed in the Registry of Individuals (CPF) and carry out their own register in the National Register of Legal Person (CNPJ), according to the provisions of Article 4 of this IN RFB.

These imports can only be performed via *courier* transport companies qualified before the Federal

Revenue of Brazil (Customs). On February 28, the qualified firms were:

- AIR LINK EXPRESS LTDA;
- CGF TRANSPORTES INTERNACIONAIS LTDA;
- CRIFER COURIER TRANSPORTES INTERNACIONAIS LTDA;
- CSW EXPRESS TRANSPORTES LTDA;
- DHL WORLDWIDE EXPRESS BRASIL LTDA;
- DKU REMESSAS EXPRESSAS - EIRELI – EPP;
- ENCOMENDAS E TRANSPORTES DE CARGAS PONTUAL LTDA;
- FEDERAL EXPRESS CORPORATION;
- HALLEY EXPRESS COMISSARIA DE DESPACHOS E REPR. LTDA;
- INTERNACIONAL LATINO AMERICANA DE SERVIÇOS LTDA;
- LOG3 LOGISTICA LTDA - EPP;
- MESSENGER EXPRESS TRANSPORTES INTERNACIONAIS LTDA;
- OCS YACON RIO DE JANEIRO SERVIÇOS DE COURIER S/C LTDA;
- PHOENEX CARGO AGENCIAMENTO DE CARGA AÉREA LTDA;
- QUALITY PLUS CONS ENC E SEV INTL LTDA;
- SKY EXPRESS COURIER S/C LTDA;
- SKYNET WORLDWIDE EXPRESS SERVIÇOS DE COURIER LTDA;
- SKYPOSTAL SERVIÇOS DE COURIER LTDA;
- SKYRACER EXPRESS LTDA;
- SMART EXPRESS SERVIÇOS EXPRESSOS;
- TALUZZO AGENCIAMENTO DE CARGAS EXPRESSAS LTDA;
- TAM LINHAS AEREAS S/A;
- TEX COURIER LTDA;
- TNT EXPRESS BRASIL LTDA;
- UPS DO BRASIL REMESSAS EXPRESSAS LTDA; e
- WORLD COURIER DO BRASIL TRNSP. INTERNACIONAIS LTDA.

Go the Federal Revenue of Brazil website to find the list of enterprises qualified to *courier* transportation: <http://www.receita.fazenda.gov.br/aduana/rts.htm>.

4.4 – Transfer of Goods to Third Parties

Within the period of 5 (five) years from the register of import declaration, durable goods imported with exemption, of unit value below BRL 5.000,00, cannot be transferred to third parties without the payment of taxes due on importation. Nevertheless, in case of transfer, by donation, to a person contemplated with tax exemption, in conformity with Article 5 of Law No. 12.350, 2010, namely:

- the Federal Government or other corporate bodies under public law;
- social welfare charities, approved under Law No. 12.101, November 27, 2009, since the requirements of Article 14 of Law No. 5.172, October 25, 1966, and of Paragraph 2 of Article 12 of Law No. 9.532, December 10, 1997 are met;
- nonprofit sports entities or other corporate bodies which corporate purposes are related to

sports practice, social development, environmental protection or child care, since the requirements of subparagraphs “a” to “g” of Paragraph 2 of Article 12 of Law No. 9.532, December 10, 1997, are met.

If this transfer occurs to a person different from the above, the value of the exempted taxes in the import moment must be paid with the following proportional reductions due to the depreciation of the goods value resulting from the passage of time (Articles 124 and 126 of Decree No. 6.759, 2009):

- Up to twelve months: 0%;
- More than twelve up to twenty four months: 25%;
- More than twenty four up to thirty six months: 50%;
- More than thirty six up to forty eight months: 75%; and
- More than forty-eight up to sixty months: 90%.

After the period of five years, the transfer of these goods is exempted from taxation.

In any circumstance referred to in this item, the fact must be reported to the Federal Revenue of Brazil (Customs), in order to annotate the transfer of the beneficiary of the exemption or the extinction of the tax benefit (in case of tax payment) in the corresponding import declaration, or in the respective process. This notification must be done by the importer, identifying the good, its original import declaration and, in the case of transfer to third parties with the same tax benefit status, must also be joined the Term of Donation and Receipt (TDR) referred to in Article 8, I, of IN RFB No. 1.313, 2012; and in the case of tax payment (extinction of the tax benefit), the TDR is exempt, but it is required the filing of the corresponding Federal Revenue Tax Collection Document (DARF) paid by the importer.

4.5 - Procedure

On imports, a *courier* transport company assumes and performs all procedures for the entry of goods into the country and their customs clearance and delivery of the imported goods to the addressee already nationalized and free for use and circulation, on the address in Brazil consigned by the addresser.

The addresser must deliver to the international *courier* transport company the commercial invoice or pro-forma invoice, for purposes of evidence of the value of the goods sent to Brazil, and present the Executive Declaratory Act (ADE) to prove the grant of addressee qualification before RFB. People qualified to the benefits of Law No. 12.350, 2010, can be found at the link:
<http://www.receita.fazenda.gov.br/Legislacao/RegimePessoasHabilitadasParaAsCopas/RelacaodasPJIN1211.htm>

The goods addressee (the importer) does not have any participation on the customs procedures, and does not have any relationship with Federal Revenue of Brazil (Customs); but only with the *courier* company.

In order to have the exemption in imports granted to the entities above by Law No. 12.750, 2010, recognized by Federal Revenue of Brazil (Customs), it is indispensable that:

- the addresser abroad reports the registration number in the National Register of Legal Persons (CNPJ) in Brazil of the addressee to the *courier* transportation company;
- the addresser instructs the *courier* transportation company to report, in the Import Declaration of Express Delivery (DIRE), that the import is exempted from taxation based on

Article 3 of Law No. 12.350, 2010;

- the addressee is qualified to the benefits of the mentioned law in the form of IN RFB No. 1.289, 2012;
- the addresser adds to shipping container to Brazil the list of the goods sent, with indication of their unit value, quantity and destination purpose.

The Federal Revenue of Brazil (Customs) cannot recognize the right to tax exemption if it is not required by the *courier* transportation enterprise via the mentioned DIRE.

Imports not exempted are subjected to incidence of import duty calculated by tax rate of 60% (sixty percent of goods customs value). Depending on the federation state of the addressee's address, it can also have the incidence of ICMS (a tax on the circulation of goods).

Taxes due are paid by the transport enterprise, and the addressee must refund it for this expense, according to the transportation contract.

Import of documents does not undergo any taxation. Books, newspapers and periodicals also have their imports totally exempted from taxes, regardless of qualification for this benefit by the addressee, but they also undergo the same limitation of value for clearance in *courier* form, i.e. their value cannot exceed US\$3,000.00.

4.6 – Questions and answers

1) What is the deadline for release by Federal Revenue of Brazil (customs) of imported goods through international *courier* transport companies?

Generally, the goods imported in this way are released on the same day they are declared and submitted to Federal Revenue of Brazil (Customs) by the *courier* company. However, in cases of deliveries retained by the RFB for presentation of clarifications by the addressee, and of products subjected to sanitary controls, such as medical equipments or food, before the release by Federal Revenue of Brazil (Customs), they must be inspected by Federal Government bodies that perform these controls and have their imports authorized by them, with the possibility of increasing the release deadline for more than two days.

2) Imported goods can be cleared at Federal Revenue of Brazil (Customs) by an individual *courier*, i.e., by an international traveler who carries in his/her luggage goods for a third party?

No. Goods coming from abroad can be brought in accompanied luggage of a traveler to a third person addressee thereof in Brazil, but can NOT be cleared at the Federal Revenue of Brazil (Customs) by the traveller (*courier*).

In this situation, the *courier* must declare, through its own Electronic Traveller Goods Declaration (e-DBV), to be carrying goods to a third person, identifying the addressee in this declaration. Arriving in Brazil, the declared goods will be retained by Federal Revenue of Brazil (Customs) and will wait that the addressee identified in the e-DBV promotes its customs clearance, hypothesis in which the import can be performed according to the procedures described in sections 3 or 4, as import in temporary admission regime or with tax exemption.

3) How is determined the value of imported goods?

The goods value must be reported by the addresser to the international *courier* transport company and proven by commercial invoice, in case of consignment that corresponds to a purchase and sale

operation, or by pro-forma invoice, based on the value of the good set in the contract (free leasing or leasing, for example) or on the book value (in case of transfer of goods from the addresser asset for her/his own use in Brazil). The invoice or pro-forma invoice must accompany the order.

For calculating the import customs value, in case of import subject to taxation, the transport value to the addressee address and, if applicable, the international transport insurance value must be added to the value of the goods.

In the absence of evidence supporting the value of the goods, the customs supervision may evaluate them based on one of the methods specified in IN RFB No. 1.073, 2010.

In the hypothesis of the goods value exceeds US\$ 3,000.00 (three thousand dollars), the import cannot be sent in this section form. Its sending must be arranged in the form of section 3 or of section 4, as import in temporary admission regime or with tax exemption.

4) The international *courier* transport company can also act as a logistics operator as mentioned in Sections 3 and 4?

Yes. The *courier* company can act as a logistics operator since it is qualified in the manner provided for in IN RFB No. 1.289, 2012.

5) Is it possible to apply for the temporary admission regime of goods imported via an international *courier* transport company?

No. However, the goods of unit customs value up to BRL 5.000,00 (five thousand reais) can be imported, with exemption, by the entities mentioned in Article 3 of Law No. 12.350, 2010. Thus, if this condition is fulfilled and the set of imported goods is also less than US\$3,000.00, this import can be cleared by the *courier* transport company in the form provided for in this section (declared and registered by DIRE), with tax exemption.

4.7 – Applicable standards

Instrução Normativa RFB No. 1.073, October 1, 2010; Instrução Normativa RFB No. 1.059, August 2, 2010.

ANNEXES – Forms



DECLARAÇÃO DE BENS DE VIAJANTE DBV



Nome completo	Data de nascimento(dd/mm/aa)
Número do passaporte ou identidade	CPF (para residentes)
Pais de residência	Nº do voo ou identificação do veículo
Evento (informar se aplicável)	Credencial (informar se aplicável)

Leia as instruções no verso e responda abaixo:

Está portando na bagagem:	Sim	Não
1) Valores em espécie superiores a R\$10.000,00 ou equivalente em outra moeda?.....	<input type="checkbox"/>	<input type="checkbox"/>
2) Bens que permanecerão no País sujeitos à Tributação Especial?.....	<input type="checkbox"/>	<input type="checkbox"/>
3) Veículos motorizados ou partes e peças para veículos (inclusive pneus)?.....	<input type="checkbox"/>	<input type="checkbox"/>
4) Bens em valor superior a US\$ 3.000,00 para ingresso temporário?.....	<input type="checkbox"/>	<input type="checkbox"/>
somente para não residentes – informar previsão de saída do Brasil: Local: _____ Data ____/____/____ Hora ____:____		
5) Produtos para fins comerciais ou industriais ou bens para uso ou consumo de pessoa jurídica?.....	<input type="checkbox"/>	<input type="checkbox"/>
Informar: CPF ou CNPJ: _____ Nome ou Razão Social: _____		
6) Produtos médicos e medicamentos, exceto os de uso pessoal que forem necessários durante sua viagem?.....	<input type="checkbox"/>	<input type="checkbox"/>
7) Animais, vegetais, ou suas partes, produtos de origem animal ou vegetal, inclusive?.....	<input type="checkbox"/>	<input type="checkbox"/>
8) Armas ou munições?.....	<input type="checkbox"/>	<input type="checkbox"/>
9) Visitou áreas de produção agrícola ou pecuária nos últimos 15 dias?.....	<input type="checkbox"/>	<input type="checkbox"/>
10) Ingressou no Brasil no último intervalo de 1 mês ou é tripulante do veículo?.....	<input type="checkbox"/>	<input type="checkbox"/>

Para qualquer resposta positiva, dirija-se ao canal BENS A DECLARAR e apresente-se à fiscalização aduaneira.

Preencha o quadro abaixo se você respondeu SIM às perguntas 2, 3, 5, 6, 7 ou 8. Se respondeu sim à pergunta 4, preencha o quadro "Admissão Temporária". Se você respondeu SIM à pergunta 1, preencha o quadro no verso. Caso necessário, utilize folhas suplementares.

Importação definitiva

Quantidade	Descrição dos bens	Valor US\$
Valor Total US\$:		

Admissão Temporária

Quantidade	Descrição dos bens	Valor US\$
Valor Total US\$:		

Assumo o compromisso de retornar ao exterior com os bens constantes da relação acima dentro do prazo estabelecido a contar da data de entrada no Brasil. Estou ciente da proibição de sua venda ou doação em território brasileiro.

Assinatura: _____

VALORES PORTADOS EM ESPÉCIE

Entrada no País () Saída do País ()

Moeda	Valores nas moedas	Valores em Reais
Total em Reais		

Declaro, sob as penas da Lei, que as informações prestadas são verdadeiras e completas.

Data _____ Assinatura _____ Folhas suplementares _____

PARA USO OFICIAL

<p>Os bens constantes desta declaração foram entregues com:</p> <p>() isenção () pagamento de imposto no valor de _____ () admissão temporária concedida () pendência de pagamento no valor de _____</p> <p>Porte de valores: () Validado () Não validado</p> <p>_____ Data _____ Assinatura _____</p>	<p align="center">Controle sanitário, ambiental ou de segurança</p> <p>Órgão responsável: _____</p> <p>Concluída a verificação, certifico: () a regularidade da importação () a irregularidade da importação, em virtude _____</p> <p>_____ Data _____ Assinatura _____</p>
--	---

LEIA COM ATENÇÃO ANTES DE PREENCHER SUA DECLARAÇÃO

É necessário declarar o Porte de Valores em Espécie:

O viajante que portar valores em espécie superiores a R\$ 10.000,00 ou o equivalente em outras moedas, deverá preencher DBV e apresentar-se à fiscalização aduaneira para validação, se na saída ao exterior, antes do embarque; e na chegada ao País, no canal de bens a declarar.

NÃO é necessário descrever na presente declaração de bagagem:

- livros, folhetos e periódicos;
- bens de uso ou consumo pessoal ou profissional, **usados, em quantidade e qualidade compatíveis com a duração e a finalidade da sua permanência no exterior;**
- bens adquiridos no exterior, no valor total de até US\$ 500,00 (viagens por via aérea ou marítima), ou até US\$ 300,00 (viagens por via terrestre, fluvial ou lacustre); e
- bens adquiridos em loja franca (**free shop**) na chegada ao país.

Bens sujeitos à Tributação Especial (que permanecerão no País):

Excedidos os limites de isenção acima referidos e **simultaneamente** dentro dos limites quantitativos, tributa-se o excedente à alíquota de 50% do valor total que ultrapassar os limites de isenção. Os limites são individuais, e poderão ser utilizados somente a cada intervalo de um mês.

Limites quantitativos (para bens que permanecerão no País):

- A tributação acima se aplica somente aos bens que não excederem os seguintes limites quantitativos:
- bebidas alcoólicas: 12 litros, no total;
- cigarros: 10 maços, no total, contendo, cada um, 20 unidades;
- charutos ou cigarrilhas: 25 unidades, no total;
- fumo: 250 gramas, no total;
- bens não relacionados nos itens anteriores, de valor unitário inferior a US\$ 10,00 (viagens por via aérea ou marítima), ou US\$ 5,00 (viagens por via terrestre, fluvial ou lacustre): 20 unidades, no total, desde que não haja mais do que 10 unidades idênticas; e
- bens não relacionados nos itens anteriores: 20 unidades (viagens por via aérea ou marítima), ou 10 unidades (viagens por via terrestre, fluvial ou lacustre), no total, desde que não haja mais do que 3 unidades idênticas.

ANEXO I



MINISTÉRIO DA FAZENDA SECRETARIA DA RECEITA FEDERAL DO BRASIL DECLARAÇÃO DE BAGAGEM ACOMPANHADA

DADOS PESSOAIS E DA VIAGEM

Nome completo

Passaporte ou carteira de identidade (n°)

CPF (se residente no Brasil)

País de residência

País de procedência

Data de nascimento

Nº do voo ou identificação do veículo

Assento/Cabine

Data da chegada

Cidade e país de embarque

Locais de escala/conexão

Endereço no Brasil (Hotéis/Cidades/Estados) ou Telefone ou Correio Eletrônico



Receita Federal

www.receita.fazenda.gov.br

LEIA COM ATENÇÃO ANTES DE COMPLETAR A DECLARAÇÃO

NÃO é necessário descrever na presente declaração de bagagem:

- livros, folhetos e periódicos;
- bens de uso ou consumo pessoal ou profissional do viajante;
- bens adquiridos no exterior, no valor total de até US\$ 500,00 (viagens por via aérea ou marítima), ou até US\$ 300,00 (viagens por via terrestre, fluvial ou lacustre); e
- bens adquiridos em loja franca (free shop) na chegada ao País.

BENS SUJEITOS A TRIBUTAÇÃO ESPECIAL

Excedidos os limites de valor acima referidos, tributa-se o excedente à alíquota de 50%.

Os limites são individuais, e poderão ser utilizados somente a cada intervalo de um mês.

LIMITES QUANTITATIVOS

A tributação acima se aplica somente aos bens que não excederem os seguintes limites quantitativos:

- bebidas alcoólicas: 12 litros, no total;
- cigarros: 10 maços, no total, contendo, cada um, 20 unidades;
- charutos ou cigarrilhas: 25 unidades, no total;
- fumo: 250 gramas, no total;
- bens não relacionados nos itens anteriores, de valor unitário inferior a US\$ 10,00 (viagens por via aérea ou marítima), ou US\$ 5,00 (viagens por via terrestre, fluvial ou lacustre): 20 unidades, no total, desde que não haja mais do que 10 unidades idênticas; e
- bens não relacionados nos itens anteriores: 20 unidades (viagens por via aérea ou marítima), ou 10 unidades (viagens por via terrestre, fluvial ou lacustre), no total, desde que não haja mais do que 3 unidades idênticas.

RESTRICÇÕES E PROIBIÇÕES

Estão proibidos de ingressar no País substâncias entorpecentes ou drogas afins, e bens adulterados ou falsificados (contrafeitos ou piratas). Menores de 18 anos não poderão trazer bebidas alcoólicas e produtos de tabacaria.

Produtos sujeitos à inspeção sanitária ou de origem animal ou vegetal somente serão liberados após autorização da Vigilância Sanitária ou do Ministério da Agricultura.

Aplica-se o **REGIME COMUM DE IMPORTAÇÃO** a veículos motorizados e suas partes e peças, a bens cuja quantidade ou natureza revele destinação comercial ou industrial, e aos bens que excederem os limites quantitativos.

PORTE DE VALORES EM ESPÉCIE

O viajante que portar valores em espécie superiores a R\$ 10.000,00 ou o equivalente em outras moedas, deverá preencher a e-DPV (declaração eletrônica de porte de valores), antes da viagem, na Internet (www.receita.fazenda.gov.br/dpv), ou nos terminais da Receita Federal disponíveis nos portos, aeroportos e pontos de fronteira. É necessário que a declaração seja apresentada à fiscalização aduaneira para validação.

* Mais informações podem ser obtidas no site: www.receita.fazenda.gov.br/bensdestrojante.

ANEXO II (FRENTE)



MINISTÉRIO DA FAZENDA SECRETARIA DA RECEITA FEDERAL DO BRASIL DECLARACIÓN DE EQUIPAJE

DATOS PERSONALES Y DE VIAJE		
Nombre completo		
<input type="text"/>		
Passaporte o cartera de identidad (n°)	CPF (si residente en Brasil)	
<input type="text"/>	<input type="text"/>	
País de residencia	País de procedencia	Fecha de nacimiento
<input type="text"/>	<input type="text"/>	<input type="text"/>
N° vuelo/identificación del vehículo	Asiento/ Cabina	Fecha de llegada
<input type="text"/>	<input type="text"/>	<input type="text"/>
Ciudad y país de embarque	Locales de escala/conexión	
<input type="text"/>	<input type="text"/>	
Dirección en Brasil (Hoteles/ Ciudades/Estados) o Teléfono o Correo electrónico		
<input type="text"/>		



Receita Federal

www.receita.fazenda.gov.br

LEA CON ATENCIÓN ANTES DE COMPLETAR LA DECLARACIÓN

No es necesario describir en esta declaración de equipaje:

- libros, folletos y periódicos
- efectos de uso o consumo personal o profesional del viajero
- bienes adquiridos en el exterior, hasta un valor total de US\$ 300,00 (viajes por vía aérea o marítima), o hasta US\$ 300,00 (viajes por vía terrestre, fluvial o lacustre)
- bienes adquiridos en free shop en la Legada al País

BIENES SUJETOS A TRIBUTACION ESPECIAL

Superado los límites de valor que se ha mencionado arriba, los bienes quedan sujetos al régimen de tributación especial bajo una alícuota única del 50% sobre el valor que exceda dicho límite.

Los límites son individuales, y podrán ser utilizados solamente una vez en el intervalo de un mes.

LIMITES CUANTITATIVOS

La tributación especial se aplica sólo a los bienes que no excedan los siguientes límites cuantitativos:

- bebidas alcohólicas: 12 litros, en total;
- cigarrillos: 10 paquetes, en total, conteniendo cada uno, 20 unidades;
- cigarrillos o cigarrillos: 25 unidades, en total;
- humo: 250 gramos, en total;
- bienes no relacionados en los ítems anteriores, de valor unitario menor que US\$ 10,00 (viajes por vía aérea o marítima), o US\$ 5,00 (viajes por vía terrestre, fluvial o lacustre): 20 unidades, en total, desde que no haya más que 10 unidades idénticas;
- bienes no relacionados en los ítems anteriores: 20 unidades (viajes por vía aérea o marítima), o 10 unidades (viajes por vía terrestre, fluvial o lacustre), en total, desde que no haya más que 3 unidades idénticas;

RESTRICCIONES Y PROHIBICIONES

Están prohibidos de ingresar en el País sustancias estupefacientes o drogas afines, e bienes adulterados o falsificados (piratas). Menores de 18 años no podrán traer bebidas alcohólicas y productos de tabaquera.

Productos sujetos a la inspección sanitaria o de origen animal o vegetal solamente serán liberados después de autorización de la Vigilancia Sanitaria o del Ministerio de la Agricultura.

Vehículos motorizados y sus partes e piezas; bienes que por su cantidad, naturaleza o variedad revelen su uso para el comercio o la industria; y bienes que superen los límites cuantitativos quedan sujetos a la tributación bajo el REGIMEN COMUN DE IMPORTACION.

DECLARACION ELECTRONICA DE PORTE DE VALORES (e-DPV)

El viajero que porte valores superiores a R\$ 10.000,00 o el equivalente en otras monedas, deberá rellenar la e-DPV (declaración electrónica de porte de valores) antes del viaje, en la Internet (www.receita.fazenda.gov.br/dpv), o en los terminales de la Receita Federal, disponibles en los puertos, aeropuertos y puntos de frontera. Es necesario que el componente de la declaración sea presentado a la fiscalización aduanera para validación.

*Más informaciones pueden ser obtenidas en el sitio web: www.receita.fazenda.gov.br/bens-de-viajante

ANEXO II (VERSO)

DATOS DEL EQUIPAJE

Trae en su equipaje:

1. animales, vegetales o sus partes, semillas, productos de origen animal o vegetal, productos veterinarios o agrotóxicos? NO SI
2. productos médicos, productos para diagnóstico in vitro, productos para limpieza, materiales biológicos? NO SI
3. medicamentos, excepto los de uso personal, o alimentos de cualquier tipo? NO SI
4. armas o municiones? NO SI
5. bienes sujetos a restricciones o prohibiciones o al régimen común de importación? NO SI
6. bienes en valor superior a US\$ 3.000,00 (vía aérea o marítima) o en cualquier valor (vía terrestre, fluvial o lacustre), para ingreso temporal? (solamente para no residentes) NO SI
7. bienes sujetos a tributación especial (consulte el cuadro Informaciones Generales)? NO SI
8. valores en especie superiores a R\$ 10.000,00 o su equivalente en otra moneda? NO SI

Visitó áreas de producción agrícola o ganadería en los últimos 15 días? NO SI

- Si usted respondió SI a la pregunta 6 o 7, debe relacionar los bienes en el cuadro Relación de Bienes a seguir.
- Si usted respondió SI a la pregunta 6, debe presentar también la Declaración Electrónica de Porte de Valores (e-DPV) a la fiscalización aduanera, para validación.
- Si usted respondió SI a cualquiera de las preguntas arriba, diríjase al canal BIENES A DECLARAR y preséntese a la fiscalización aduanera.
- Si usted respondió NO a todas las preguntas diríjase al canal NADA A DECLARAR.

RELACIÓN DE BIENES

(Rellenar solamente si respondió SI a la pregunta 6 o 7 en el cuadro Datos del Equipaje)

Nombre completo

Passaporte o cartera de identidad (n°)

CPF (si residente de Brasil)

Cantidad	Descripción de los bienes	Valor (US\$)
Valor total (US\$)		

Declaro que son verdaderas las informaciones prestadas en esta declaración.

Fecha

Firma

 / / _____

Para uso oficial

Espaço Reservado à Propaganda ou
Promoção Comercial

ANEXO III (FRENTE)



MINISTÉRIO DA FAZENDA
SECRETARIA DA RECEITA FEDERAL DO BRASIL
ACCOMPANIED BAGGAGE DECLARATION

PERSONAL DATA

Full name

Passport or identity card number _____ CPF (if resident in Brazil) _____

Country of residence _____ Country of origin _____ Date of birth (dd/mm/yyyy) _____ / /

Flight no or vehicle identification _____ Seat/Cabin _____ Arrival date (dd/mm/yyyy) _____ / /

City and country of departure _____ Place of stop/connection _____

Address in Brazil (Hotels/ Cities/States) or telephone or e-mail



Receita Federal

www.receita.fazenda.gov.br

READ CAREFULLY BEFORE FILLING OUT THE FORM

There is no need to declare the following items:

- books, leaflets and newspapers;
- clothing and traveller's objects for personal or professional use;
- goods acquired abroad, in total value up to US\$500,00 (air or maritime travel) or up to US\$300,00 (land, river or lake border crossing);
- goods purchased in duty free shops upon arrival in the country.

DUTYABLE GOODS

The customs duty is a flat rate of 50% on the value exceeding exemption limits. The exemption limit is personal and can only be used once in a period of a month.

QUANTITATIVE LIMITS

The special taxation applies only to the goods that do not exceed the following quantitative limits:

- alcoholic beverages: 12 liters in total;
- cigarettes: 10 packs in total, containing 20 units each;
- cigars and cigarillos: 25 units in total;
- tobacco: 250 grams in total;
- goods not mentioned in the previous items, valued under US\$ 10,00 each (air or maritime travel), or US\$ 5,00 (land, river or lake border crossing); 20 units in total, since there are up to 10 identical goods; and
- goods not mentioned in the previous items: 20 units (air or maritime travel), or 10 units (land, river or lake border crossing) in total, since there are up to 3 identical goods.

RESTRICTIONS AND PROHIBITIONS

Narcotic drugs, psychotropic substances or similar drugs, and counterfeit and pirated goods are prohibited from entering the country. Travellers under 18 years of age are not allowed to carry alcoholic beverages and tobacco products.

Products subject to sanitary inspection or of animal / vegetable origin will only be released after authorization by the National Health Surveillance Agency or the Ministry of Agriculture.


Motor vehicles and their parts; goods in an amount or quality that reveals commercial / industrial destination; goods over the quantitative limits are subjected to taxation under the COMMON IMPORT PROCEDURE.

CURRENCY CARRY-ON ELETRONIC DECLARATION (e-DPV)

Travellers carrying over R. \$10.000,00 cash or its equivalent in other currencies must fill out the e-DPV (currency carry-on electronic declaration). It must be filled out before departure, through the Internet (www.receita.fazenda.gov.br/dpvt) or at RFE's terminals available at ports, airports and border points facilities. The form must be presented to a customs officer for validation.

*More information can be obtained at www.receita.fazenda.gov.br/boas-de-viagem

REQUERIMENTO DO REGIME DE ADMISSÃO TEMPORÁRIA

 MINISTÉRIO DA FAZENDA SECRETARIA DA RECEITA FEDERAL DO BRASIL	REQUERIMENTO DO REGIME DE ADMISSÃO TEMPORÁRIA RAT	Número do Processo
	<input type="checkbox"/> SOLICITAÇÃO	<input type="checkbox"/> PRORROGAÇÃO

1. IDENTIFICAÇÃO DO INTERESSADO (BENEFICIÁRIO DO REGIME)

NOME	CNPJ/DOCUMENTO DE IDENTIFICAÇÃO
ENDEREÇO	

2. FUNDAMENTAÇÃO DO PEDIDO [CAPITULAÇÃO DO(S) DISPOSITIVO(S) DA IN EM QUE SE ENQUADRA A SOLICITAÇÃO]

	PRAZO REQUERIDO
--	-----------------

3. OPÇÃO PELO DOMICÍLIO TRIBUTÁRIO ELETRÔNICO (EFETUADA DIRETAMENTE NO e-CAC)

<input type="checkbox"/> SIM	<input type="checkbox"/> NÃO
------------------------------	------------------------------


4. INSTRUÇÃO DO PEDIDO

<input type="checkbox"/> Contrato de prestação de serviços	<input type="checkbox"/> Contrato de arrendamento operacional, de aluguel ou de empréstimo
<input type="checkbox"/> Procuração do representante legal	<input type="checkbox"/> FATURA Nº _____
<input type="checkbox"/> Outros (especificar no campo informações complementares)	

5. INFORMAÇÕES ADICIONAIS

Descrição da finalidade da utilização do bem:

Anexo II da Instrução Normativa SRF nº 611, de 18 de janeiro de 2006

 MINISTÉRIO DA FAZENDA SECRETARIA DA RECEITA FEDERAL	DECLARAÇÃO SIMPLIFICADA DE IMPORTAÇÃO DSI	REGISTRO
		Número _____ Data _____

1. IMPORTADOR

NOME/NOME EMPRESARIAL		CPF/CNPJ	MATRÍCULA NO MRE (nome e sigla)	
ENDEREÇO COMPLETO				
PASSAPORTE/CARTEIRA DE IDENTIDADE	NATUREZA DO VISTO	NACIONALIDADE		DATA DO DESEMBARQUE
REPRESENTANTE LEGAL		CPF	NÚMERO DO REGISTRO	

2. DESPACHO ADUANEIRO

VALORES DA OPERAÇÃO				TAXA DE CONVERSÃO (R\$)
Valor total dos bens (US\$)	Valor do frete (US\$)	Valor do seguro (US\$)	Valor aduaneiro (R\$)	
NATUREZA DA OPERAÇÃO		INFORMAÇÕES COMPLEMENTARES		
<input type="checkbox"/> Missão diplomática ou semelhante <input type="checkbox"/> Outra: _____ (Especificar)				

3. DADOS SOBRE A CARGA

TRANSPORTADOR	IDENTIFICAÇÃO DO VEÍCULO	PAÍS DE PROCEDÊNCIA	DATA DA CHEGADA	TERMO DE ENTRADA
Nº DO CONHECIMENTO / ETIQUETA DE BAGAGEM	QTDE. DE VOLUMES	PESO BRUTO (kg)	PESO LÍQUIDO (kg)	DEPOSITÁRIO / ARMAZÉM

4. RELAÇÃO DE BENS

ITEM	QTDE	UNID.	DESCRIÇÃO	VALOR FOB (US\$)
Continua em folha suplementar:		Demonstrativo de cálculo de tributos anexo:		TOTAL →
<input type="checkbox"/> Sim <input type="checkbox"/> Não		<input type="checkbox"/> Sim <input type="checkbox"/> Não		
A presente declaração é a expressão da verdade.				
_____ Local e data			_____ Assinatura do importador/representante legal	

5. REQUISIÇÃO DO MINISTÉRIO DAS RELAÇÕES EXTERIORES

De acordo com o disposto no art. 140, § 2º do Decreto nº 4.543, de 26 de dezembro de 2002, formulo a presente requisição ao titular da unidade da Secretaria da Receita Federal responsável pelo despacho aduaneiro, para fins de reconhecimento da isenção dos tributos sobre a operação identificada nesta DSI.

NOME DA AUTORIDADE	
DATA	ASSINATURA

6. CONTROLE SANITÁRIO, AMBIENTAL OU DE SEGURANÇA

Órgão responsável: _____

Concluída a verificação, certifico:

a regularidade da importação

a irregularidade da importação, em virtude _____

o que determina a adoção da seguinte providência em relação aos bens: _____

NOME DA AUTORIDADE	
DATA	ASSINATURA

7. USO EXCLUSIVO DA SRF

ANÁLISE DO PEDIDO		DESEMBARÇA ADUANEIRO		
NOME DA AUTORIDADE		NOME DO AFRF		
DATA	ASSINATURA	MATRÍCULA	DATA	ASSINATURA
OBSERVAÇÕES				

Instructions for completing the “DSI” form

1 Importador:

Nome/Nome Empresarial: name of the importer (or individual importing foreign delegation)

CPF / CNPJ: not required (only required for Temporary Business Base, if any).

Matricula no MRE: do not inform.

Endereço Completo: address in Brazil (hotel, training center, etc.)

Passaporte/ Carteira de Identidade: inform passport or identity document of the importer or person responsible for the clearance of the delegation luggage.

Natureza do Evento: FIFA event.

Nacionalidade: Country of the importer or foreign delegation.

Data de Desembarque: only in case of accompanied luggage, report the date of arrival of the delegation in the country (dd / mm / yyyy).

Representante Legal: customs broker contracted or person responsible for the clearance of the delegation luggage.

CPF: not required for non-residents.

2 Despacho Aduaneiro:

Valor total dos bens (US\$): estimated value of goods in U.S. dollars.

Valor do frete: value of international shipping (if luggage, leave it blank).

Valor do seguro: value in U.S. dollars of the insurance premium, if contracted.

Valor aduaneiro: sum of value of goods, freight and insurance, converted into dollars at the exchange rate of the day of registration of the declaration at the Customs Office.

Conversion Rate shall be informed by Customs at the time of registration statement.

Natureza da operação: inform: "equipment Radio, television and the press in general"; or "sporting goods delegation member of FIFA - FIFA World Cup 2014 " .

Informações Complementares: observe the Customs guidelines at the time.

3 Dados sobre a Carga

Transportador: airline name.

Identificação do veículo: do not inform/advise the flight number, in case of foreign delegation.

País de procedência: inform the country of origin.

Data da chegada: for cargo only- the date of arrival of the cargo in Brazil.

Termo de entrada: do not inform.

Número do conhecimento/Etiquêta de bagagem: Air Way Bill number (if luggage,leave blank).

Quantidade de volumes: informing amount of boxes, bags, purses and other packages.

Peso bruto (kg): just to cargo (if luggage, do not tell).

Peso líquido(kg : inform in case cargo (if luggage, leave blank).

Depositário/Armazém: enter the name of the airport (if luggage, leave blank).

4 Relação de Bens:

Item: numbered sequentially (01, 02, 03...).

Quantidade: Notify estimated quantity of the item.

Unidade: inform the unit of measure (number, pair, kg, l, m, etc.).

Descrição: describe the imported goods; in the case of foreign delegation, informed in accordance with the list of those submitted to ANVISA. Examples: defibrillator; cardiograph.

Valor FOB (US\$): inform the estimated value of the goods in U.S. dollars.

Continua em folha suplementar (S/N): a list of goods that do not fit on the form must be submitted on additional sheet, according to Annex III of the link: <http://www.receita.fazenda.gov.br/Legislacao/ins/2006/in6112006.htm>

Demonstrativo de Cálculo de Tributos Anexo (S / N): enter "N".

5 Requisição do Ministério das Relações Exteriores: do not inform.

6 Controle Sanitário, Ambiental ou de Segurança: placeholder for ANVISA's use.

7 Uso exclusivo da RFB: . placeholder for customs use.

Unidade da RFB: _____

1. PRAZO – ADMISSÃO TEMPORÁRIA – IN RFB Nº 1.293/2012

Prazo	Data máxima para retorno
_____	_____

2. IDENTIFICAÇÃO DA DELEGAÇÃO ESTRANGEIRA

Nome	

Responsável	Passaporte
_____	_____

3. IDENTIFICAÇÃO DO REPRESENTANTE OU OPERADOR LOGÍSTICO

Nome completo	CPF
_____	_____
Endereço	

4. COMPOSIÇÃO DO VALOR

Valor FOB (US\$)	Valor CIF (US\$)
_____	_____

5. DECLARAÇÃO DO BENEFICIÁRIO

Declaro assumir inteira responsabilidade pelo integral cumprimento das obrigações constantes no presente termo, comprometendo-me a recolher aos cofres públicos, em razão do descumprimento do regime, no prazo de 30 dias, o valor total dos tributos relativos aos bens declarados na respectiva DSI.

Assinatura do beneficiário ou procurador: _____

Informações complementares:

6. ASSINATURA DO INTERESSADO

LOCAL	DATA	ASSINATURA
-------	------	------------

Anexo Único - Aprovado pela IN RFB nº 1404, de 23 de Outubro de 2013.

Instructions for completing the “TERMO DE RESPONSABILIDADE” form

1 – Prazo - Admissão temporária: The deadline for the temporary admission, as per IN RFB 1293, 2012 (June 28, 2016), or IN RFB 1361, 2013 (six months).

2 – Identificação da Delegação Estrangeira: name of person (natural or legal) or foreign sports delegations.

3 – Identificação do representante ou operador logístico:

Nome: name of the person representing the beneficiary or the logistics operator

CPF: CPF number, in the case of a person resident in Brazil.

Endereço: address, in Brazil, of the person who represents the beneficiary.

4 – Composição do valor do Termo de Responsabilidade:

Valor FOB (US\$): value of goods FOB INCOTERM in U.S. dollar.

Valor CIF (US\$): value of the goods CIF INCOTERM (FOB + freight + insurance) in U.S. dollars.



MINISTÉRIO DA FAZENDA
SECRETARIA DA RECEITA FEDERAL

DSE

Nº _____

FOLHA SUPLEMENTAR

Fl. _____ de _____

RELAÇÃO DE BENS EXPORTADOS

ITEM	QTDE	UNID.	DESCRIÇÃO	VALOR (R\$)

Aprovado pela IN/SR/Fn 611/2006